

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	
Address (No. & Street, City, State, Zip Code) 89 Weid Drive Naugatuck CT 06770	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2182-C	RHNS	(Specify)	Medicare Provider 07-5390
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Medicaid Provider Numbers:	CCNH 2182-C	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Hea	2182-C	9/30/2018	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Melissa Vivo			Printed Name (Owner) Lawrence G Santilli		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 89 Weid Drive Naugatuck CT 06770				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 3/6/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-729-9889		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care		Address (No. & Street, City, State, Zip) 89 Weid Drive Naugatuck CT 06770		
License Numbers:	CCNH 2182-C	RHNS	(Specify)	Medicare Provider No. 07-5390
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Linda Garcia		Nursing Home Administrator's License No.:	1064	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire Related Parties*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Heal	License No. 2182-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Miscellaneous Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>98%	Interfacility Loans	Page 33, A2		
Athena Health Care Systems	135 South Road Farmington, CT 060632	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Management Fee	Page 17	Ⓐ 137,979	166,919
Athena Health Care 401k	135 South Road Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility participates in common 401k plan			
Athena Health Care Systems	135 South Road Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Captive	Page 15 1a	427,968	427,968
Athena Health Care Insurance	135 South Road Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 1a5	1,197,375	1,197,375
Procure LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy	Pg. 20 5a2	325,090	325,090
Athena Health Care Systems	135 South Road Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Data Processing Fees	Pg. 16 m13	8,471	8,471
Athena Health Care Systems	135 South Road Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Repairs & Maintenance	Pg. 22 ln 6a	20,347	20,347
Athena Health Care Systems	135 South Road Farmington, CT 060632	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Payroll management fee	Page 17	18,977	18,977

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

Ⓐ The Cost Reported is less than the Actual Cost to the Related Party; therefore, no adjustment is necessary for the variance.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook	License No. 2182-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

Not Applicable

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Not Applicable

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

Not Applicable: No Non-Nursing Home Cost Centers

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of	
Naugatuck Health Care LLC d/b/a Beacon Brook Health C			2182-C	9/30/2018			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/08/17	48 months	14,395		14,255	
Pitney Bowes P.O. Box 856390, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	12/10/10	66 Months	1,091		273	
Pitney Bowes P.O. Box 856390, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	11/20/17	60 months	1,135		604	
Hewlett Packard Financial Services, PO Box 402582, Atlanta, GA	<input type="radio"/>	<input checked="" type="radio"/>	PCC Equipment	05/22/15	38 months	2,025		1,687	
Hewlett Packard Financial Services, PO Box 402582, Atlanta, GA	<input type="radio"/>	<input checked="" type="radio"/>	PCC Equipment	06/24/13	60 months	7,043		6,456	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	23,275

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Lease Agreement

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Agreement Number

Your Business Information

Full Legal Name of Lessee / DBA Name of Lessee

Tax ID # (FEIN/TIN)

BEACONBROOK HEALTH CARE CENTER

Sold-To: Address

89 Weid Dr, Naugatuck, CT, 06770-4764, US

Sold-To: Contact Name

Sold-To: Contact Phone #

Sold-To: Account #

karen wilke

2037299889

0010667587

Bill-To: Address

89 Weid Dr, Naugatuck, CT, 06770-4764, US

Bill-To: Contact Name

Bill-To: Contact Phone #

Bill-To: Account #

Bill-To: Email

karen wilke

2037299889

0010667587

administration@beaconbrookhc.com

Ship-To: Address

89 Weid Dr, Naugatuck, CT, 06770-4764, US

Ship-To: Contact Name

Ship-To: Contact Phone #

Ship-To: Account #

karen wilke

2037299889

0010667587

PO #

Your Business Needs

Qty	Item	Business Solution Description
1	DM300C	DM300C Digital Mailing System
	1FAE	Basic Accounting -50 Accounts
1	1GW2	2lb Integrated Weighing Feature
1	3CES	US LIVE DM300C BASE - ES2
1	G900	Meter for DM300/DM400/475 Series
1	G9SS	USPS Tracking Services Activation
1	MP9G	Integrated Weighing Platform
1	SBYP	DM300C Digital Meter System
1	SJ30	SoftGuard for DM300
1	STDSLA	Standard SLA-Equipment Service Agreement (for DM300C Digital Mailing System)

Your Payment Plan

Initial Term: 60 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
60	\$ 94.59	\$ 283.77

*Does not include any applicable sales use or property taxes which will be billed separately.

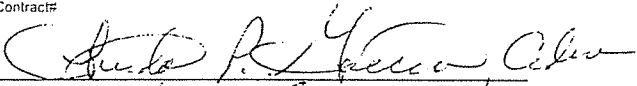
- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power² transaction fees included
- Purchase Power² transaction fees extra

Your Signature Below

By signing below, you agree to be bound by all the terms of this Agreement including the Pitney Bowes Terms (Version 10/17), which are available at <http://www.pb.com/termsconditions> and are incorporated by reference. You acknowledge that you may not cancel the lease for any reason and that all payment obligations are unconditional. The lease will be binding on us after we have completed our credit and documentation approval process and have signed below. The lease requires you either to provide proof of insurance or participate in the ValueMAX³ equipment protection program (see Section 16 of the Pitney Bowes Terms) for an additional fee. If software is included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at <http://www.pitneybowes.com/us/license-terms-of-use/software-and-subscription-terms-and-conditions.html>. Those additional terms are incorporated by reference.

Not Applicable

State/Entity's Contract#


 Lessee Signature
 Linda P. Garcia
 Print Name
 Administrator
 Title
 11/20/17
 Date
 administrator@beaconbreakhmc.com
 Email Address

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

Jeffrey Mesite

jeffrey.mesite@pb.com

Account Rep Name

Email Address

General Information and Questionnaire
Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a	License No. 2182-C	Report for Year Ended 9/30/2018	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive New Haven, CT		
2 Marcum LLP		555 Long Wharf Drive New Haven, CT		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	2018 Tax Return & Audit		\$	26,625
2	9/30/18 Medicare Cost Report		\$	2,700
3			\$	
4			\$	
			Charge for Services Provided	
			\$	29,325
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15, Line 1e				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Goldman, Gruder, & Woods, LLC			203-899-8900	
2 Treasurer, State of CT			860-231-2442	
3 Murtha Cullina LLP			860-240-6000	
4 Michael Mormile (State of CT Probate Court)/ Ronald Merancy			203-720-7046	
5 Littler Mendelson P.C.				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 200 Connecticut Avenue Norwalk, CT 06854				
2 186 Newington Road West Hartford, CT 06110				
3 City Place 185 Asylum Street Hartford, CT 06103				
4 229 Church Street Naugatuck, CT 06770				
5 PO Box 207137, Dallas, TX 75320				
Services Provided by This Firm (<i>describe fully</i>)				
1	A/R Collections (Disallow) (B)		\$	39,228
2	Conservator Request (Disallow) (B)		\$	675
3	Annual report Audit Letter \$683 (Allow) Misc Issues 3,500 (Disallow) (B)		\$	4,183
4	Conservator Request (Disallow) (B)		\$	202
5	A/R Collections (Disallow) (B)		\$	9,284
			Charge for Services Provided	
			\$	53,572
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15, Line 1e				

Sum **(B)** = \$52,889 **(C)**

(C) : Cross reference to Fac. Adj. on 28/10a

Schedule of Resident Statistics

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C		Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	126	126			126	126			126	126		
B. On last day of THIS report period	126	126			126	126			126	126		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	122	122			122	122			110	110		
B. As of midnight of THIS report period	119	119			110	110			119	119		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,679	5,679			4,256	4,256			1,423	1,423		
B. Medicaid (Conn.)	34,435	34,435			26,504	26,504			7,931	7,931		
C. Medicaid (other states)												
D. Private Pay	2,102	2,102			1,022	1,022			1,080	1,080		
E. State SSI for RCH												
F. Other (Specify) Managed Care	297	297			258	258			39	39		
G. Total Care Days During Period (3A thru F)	42,513	42,513			32,040	32,040			10,473	10,473		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	36	36			36	36						
B. Other Bed Reserve Days	26	26			12	12			14	14		
5. Total Resident Days (3G + 4A + 4B)	42,575	42,575			32,088	32,088			10,487	10,487		

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Br			License No. 2182-C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	12		98			5			4				
Per Diem Rate													
a. One bed rm.	576.67		230.70			547.00			420.82				
b. Two bed rms.	576.67		230.70			542.00			420.82				
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									6,684	6,684			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,923	1,923			
2. Restorative Treatments													
C. Other									12,043	12,043			
D. Total Physical Therapy Treatments									20,650	20,650			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,865	1,865			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									402	402			
2. Restorative Treatments													
C. Other									2,032	2,032			
D. Total Speech Therapy Treatments									4,299	4,299			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,732	3,732			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,426	1,426			
2. Restorative Treatments													
C. Other									10,169	10,169			
D. Total Occupational Therapy Treatments									15,327	15,327			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care	2182-C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	94,198	1,362				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,126	10,746				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	53,804	2,078				
c. Dietary Workers	426,068	30,775				
6. Housekeeping Service						
a. Head Housekeeper	14,161	538				
b. Other Housekeeping Workers	270,721	21,137				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,465	2,695				
b. Other Maintenance Workers	52,848	2,462				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	90,672	7,510				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	184,729	2,818				
b. RN						
1. Direct Care	445,538	11,927				
2. Administrative**	556,577	20,275				
c. LPN						
1. Direct Care	1,147,070	41,727				
2. Administrative**						
d. Aides and Attendants	1,818,528	113,025				
e. Physical Therapists	459,824	14,252				
f. Speech Therapists	174,974	3,905				
g. Occupational Therapists	299,500	8,031				
h. Recreation Workers	152,820	7,649				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	184,737	6,913				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,735,360	309,825				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility			License No.		Report for Year Ended			Page	of	
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			2182-C		9/30/2018			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include all employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center				2182-C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Linda P. Garcia (10/1/2017 - 12/9/2017)	30,888			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	242	A2			
Sarah Thiede (2/24/2018 - 7/20/2018)	42,727			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	800	A2			
Joanne Kotulski (7/21/2018 - 9/1/2018)	20,583			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	319	A2	Care Center 44 Abbott Terrace Waterbury, CT 06702	80	5,154
Section IV - Assistant Administrators										
Administrators Continued Tom Walkuski (12/10/17-2/23/18)	41,157			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	344	Pg 16m13	Laurel Ridge Health Care Center 642 Danbury Rd Ridgefield, CT 06877	120	14,357

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook H	2182-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	14,790	936				
2. Dentist	750	3				
3. Pharmacist	13,168	203				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	48,329	2,858				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	50,400	350				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	698					
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other	2,566					
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	17,296	239				
2. Administrative***						
b. LPN						
1. Direct Care	4,948	95				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	152,945	4,684				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health		License No. 2182-C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Masstex Imaging, 3 Electronics Ave. Danvers, MA 01923	Radiology	<input type="radio"/>	<input checked="" type="radio"/>		
Mary Jane Leonetti, 245 Cherry Avenue Unit 21N Watertown, CT 06795	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Robert Badrigian, 5 South Main St, Suite 515 Branford, CT 06405	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procare LTC Pharmacy of CT LTC, 110 BI-County Blvd Suite 121 Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership: Minority Interest	
Access Therapies, P.O.Box 823461, Philadelphia, PA	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Alliance Medical Group Inc (Dr. Elser), 1801 W Olympic Blvd File 2201 Pasadena, CA 91199-2201	Medical Director, Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Franklin Medical Group / Dr. Neil Miller, 56 Franklin Street Waterbury, CT 06706	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Key Personnel Inc., 142 State St, North Haven, CT 06473	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, 653 Main St. Plainville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Worldwide Staffing, 175 Dwight Rd Ste 202, Longmeadow, MA 01106	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Swallowing Diagnostics, 21 Waterville Road Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive, 85 Barnes Rd. Ste. 207, Wallingford, CT 06492	Audiology, Optometry	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook	2182-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 427,968	427,968		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 74,724	74,724		
4. Social Security (F.I.C.A.)	\$ 426,963	426,963		
5. Health Insurance	\$ 1,013,854	1,013,854		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 28,721	28,721		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 128,660	128,660		
d. Accounting and Auditing	\$ 29,325	29,325		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 53,572	53,572		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 50,798	50,798		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 33,919	33,919		
2. Cellular Phones	\$ 1,468	1,468		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 775,638	775,638		
Subtotal	\$ 3,045,610	3,045,610		

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Hea	2182-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,045,610	3,045,610		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,918	5,918			
3. Gifts to Staff and Residents	\$ 13,715	13,715			
4. Employee Travel	\$ 1,338	1,338			
5. Education Expenses Related to Seminars and Conventions	\$ 2,857	2,857			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 7,056	7,056			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 302	302			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 19,266	19,266			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,574	6,574			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,586	8,586			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 651	651			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 110,017	110,017			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 149,780	149,780			
C-14 Total Administrative & General Expenditures	\$ 3,371,670	3,371,670			

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 19,266		
Total Other Advertising	\$ 19,266	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CHACF	\$ 8,586		
Total Dues	\$ 8,586	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 1,305		
Bank Charges	\$ 17,080		
Payroll Processing Fees	\$ 24,256		
Employee Physicals & Background Checks	\$ 18,029		
Data Processing Fees	\$ 32,491		
Utility Audit	\$ 187		
CMP2017-01-LTC-245	\$ 7,150		
Admin Fill in	\$ 41,157		
CMP2018-01-LTC-028	\$ 8,125		
Total Other Administrative and General	\$ 149,780	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Naugatuck Health Care LLC d/b/a Beaco	2182-C	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	137,939	Contract Attached to a Prior Year	See Below
Allocation of the Above	91,040	Admin/Gen 66%	Pg 16, Line 12
Allocation of the Above	22,070	Indirect 16%	Pg 20, Line 5K
Allocation of the Above	24,829	Direct 18%	Pg 20, Line 5J
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	18,977	Admin/Gen - Other Exp	Pg 16, Line 12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Hea		2182-C	9/30/2018		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 281,688	281,688			
2.	Non-Food Supplies	\$ 46,762	46,762			
3.	Other (Specify) _____ Dishes = \$561	\$ 561	561			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 329,011	329,011			
2F. Dietary Questionnaire						
G. Resident Meals: Total no. of meals served per day:*		349	349			
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost. \$271						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility		License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health		2182-C	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$	12,051	12,051		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	7,459	7,459		
3D. Total Laundry Expenditures (3a + b + c)		\$	19,510	19,510		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.
 *** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Bro		2182-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	45,484	45,484		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	45,484	45,484		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Procure LTC	\$	282,543	282,543		
b.	Medicine Cabinet Drugs	\$	30,840	30,840		
c.	Medical and Therapeutic Supplies	\$	304,843	304,843		
d.	Ambulance/Limousine***	\$	6,738	6,738		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	60,651	60,651		
f.	X-rays and Related Radiological Procedures***	\$	22,225	22,225		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	6,529	6,529		
i.	Recreation	\$	16,499	16,499		
j.	Direct Management Services*	\$	24,829	24,829		
k.	Indirect Management Services*	\$	22,070	22,070		
l.	Other (Specify)**** See Attached Schedule	\$	115,160	115,160		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	892,927	892,927		

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Medical Equip Rentals-Medicaid	\$ 28,893		
Physical Therapy Supplies	\$ 22,548		
Occupational Therapy Supplies	\$ 863		
Oxygen Concentrator Rentals	\$ 12,923		
Cable Television	\$ 18,688		
Speech Therapy Supplies	\$ 320		
Medical Equip Rentals-Other	\$ 30,925		
Total Other Resident Care	\$ 115,160	\$ -	\$ -

Report of Expenditures
Schedule C-2 - Individuals or Firms Providing Services by Contract *

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	24,256			16	m13
CT Waste Processing	P.O. Box 415 Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	28,601			22	6f
Commercial Property Services	PO Box 425, Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal Services	18,252			20	12, 20
Procure LTC Pharmacy of CT LLC	Suite 121 Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners Minority Interest	Pharmacy Services	325,090			20	5a2
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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CSP-22 Rev. 6/95

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility	License No.	Report for Year Ended			Page	of
Naugatuck Health Care LLC d/b/a Beacon Br	2182-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 107,813	107,813				
b. Heat	\$ 68,443	68,443				
c. Light & Power	\$ 156,221	156,221				
d. Water	\$ 59,922	59,922				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 23,275	23,275				
f. Other (<i>itemize</i>)	\$ 91,437	91,437				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 507,111	507,111				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 1,155	1,155				
b. Building & Building Improvements	\$ 289,041	289,041				
c. Non-Movable Equipment	\$ 12,137	12,137				
d. Movable Equipment	\$ 51,768	51,768				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 354,101	354,101				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 15,426	15,426				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$ 1,361	1,361				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 16,787	16,787				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 216,020	216,020				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 19,529	19,529				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 606,437	606,437				

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 8,466		
Rubbish Removal	\$ 28,942		
Snow Removal	\$ 19,126		
Supplies	\$ 34,903		
Total Other Repairs and Maintenance	\$ 91,437	\$ -	\$ -

Depreciation Schedule

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C			Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			162,495		162,495	155,905	S/L	Various	1,155				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										1,155			
B. Building and Building Improvements													
1. Acquired prior to this report period			9,386,499		9,386,499	5,474,009	S/L	Various	288,170				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			15,157						871				
B-4. Subtotal										289,041			
C. Non-Movable Equipment													
1. Acquired prior to this report period			321,793		321,793	265,195	SL	Various	12,137				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										12,137			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				9	2017	1,015,677		1,015,677	782,116	S/L	Various	50,092	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				9	2018	16,521		16,521		S/L	Various	1,676	
D-3. Subtotal													51,768
E. Total Depreciation													354,101

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Dec-17	copper flang & water tank labor and materials	\$ 3,601	20	\$ 90
Dec-17	engine block heater	\$ 1,281	10	\$ 64
Jan-18	build wall	\$ 3,060	20	\$ 77
Mar-18	compressor for walk in cooler	\$ 2,998	5	\$ 300
Jun-18	chute type fire rated door	\$ 739	20	\$ 18
Jun-18	hvac motor	\$ 1,572	5	\$ 157
Jun-18	element	\$ 1,396	5	\$ 140
Aug-18	pvc hanging sign	\$ 510	10	\$ 26
Total additions for Building Improvements		\$ 15,157		\$ 871 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care			2182-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Bed License Purchase	9	1997	15 yrs	1,127,500	150,746	None	None		
2. Wound Vac Warranty	7	2014	2	1,609		None	:None	1,361	
3.									
A-4. Subtotal									1,361
B. Mortgage Expense									
1. Finance Fees - Santander	9	2016	6 yrs	91,342		SL	0	15,426	
2.									
3.									
B-4. Subtotal									15,426
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									16,787

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Naugatuck Health Care LLC d/b/a Be	License No. 2182-C	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		11/01/93		
5. Total Licensed Bed Capacity		126		
6. Square Footage				
7. Acquisition Cost				
a. Land		546,300		
b. Building		5,739,513		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		08/15/16		
c. Interest Rate for the Cost Year		3.31%		
d. Term of Mortgage (number of years)		6		
e. Amount of Principal Borrowed		10,300,000		
f. Principal balance outstanding as of _____		9,734,099		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility		License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Be		2182-C	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 335,276	335,276		
Name of Lender		Rate				
Sovereign Bank		Variable				
Address of Lender						
Reading, PA						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 335,276	335,276		

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility		License No.		Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a		2182-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				335,276	335,276		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Vender Interest = \$16,408				\$ 16,408	16,408		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 351,684	351,684		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 88,442	88,442		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 88,442	88,442		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,100,581	13,100,581		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care C			2182-C	9/30/2018	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$ 3,264	3,264		
3.	10	A12g	Occupational Therapy	\$ 299,500	299,500		
4.			Other - See attached Schedule	\$ 3,264	3,264		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 698	698		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.	15	1a9	Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 128,660	128,660		
10.	15	1d	Accounting	\$			
10a.			Legal	\$ © 52,889	52,889		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 388	388		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 13,715	13,715		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2&3	Unallowable Advertising *	\$ 19,568	19,568		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ (19,100)	(19,100)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 32,355	32,355		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 271	271		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 535,472	535,472		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Marketing	\$ 3,264		
Total Other Salaries Adjustment			\$ 3,264	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 17,080		
16	M13	CMP2017-01-LTC-245	\$ 7,150		
16	M13	CMP2018-01-LTC-028	\$ 8,125		
Total Other A&G Adjustments			\$ 32,355	\$ -	\$ -

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Ca				2182-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 535,472	535,472		
Page 20 - Resident Care Supplies***							
27.	20	5a1&	Prescription Drugs	\$ 282,543	282,543		
28.	20	5d	Ambulance/Limousine	\$ 6,738	6,738		
29.	20	5f	X-rays, etc	\$ 22,225	22,225		
30.	20	5h	Laboratory	\$ 6,529	6,529		
31.	20	5c	Medical Supplies	\$ 17,221	17,221		
32.	20	5e2	Oxygen (non emergency)	\$ 60,651	60,651		
33.	20	5j	Occupational Therapy	\$ 863	863		
34.			Other - See Attached Schedule	\$ 72,653	72,653		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,552	5,552		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.	30	IV5	Interest Income on Account Rec.	\$ 49	49		
44.			Other - Miscellaneous Administrative	\$			
45.	20	5K	Management Fees Direct	\$ (5,209)	(5,209)		
46.	20	5J	Management Fees Indirect	\$ (4,630)	(4,630)		
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,000,657	1,000,657		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5b	E-Box	\$ 26,640		
20	5j	Medical Equipment Rental	\$ 30,925		
20	5j	Radio and Television revenue	\$ 15,088		
Total Other Ancillary Costs			\$ 72,653	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Carryforward Equipment AJE	\$ 5,552		
Total Excess Movable Equipment Depreciation			\$ 5,552	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon	2182-C	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,547,810	18,547,810			
b. Medicaid Room and Board Contractual Allowance **	\$ (10,600,871)	(10,600,871)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 2,213,544	2,213,544			
b. Medicare Room and Board Contractual Allowance **	\$ 379,406	379,406			
4. a. Private-Pay Residents and Other	\$ 1,793,791	1,793,791			
b. Private-Pay Room and Board Contractual Allowance **	\$ (267,966)	(267,966)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 246,561	246,561			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (246,561)	(246,561)			
c. Prescription Drugs - Non-Medicare	\$ 172,501	172,501			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (172,501)	(172,501)			
2. a. Medical Supplies - Medicare	\$ 4,621	4,621			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,195)	(1,195)			
c. Medical Supplies - Non-Medicare	\$ 6,235	6,235			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (6,235)	(6,235)			
3. a. Physical Therapy - Medicare	\$ 918,197	918,197			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (706,160)	(706,160)			
c. Physical Therapy - Non-Medicare	\$ 294,200	294,200			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (294,200)	(294,200)			
4. a. Speech Therapy - Medicare	\$ 398,515	398,515			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (287,357)	(287,357)			
c. Speech Therapy - Non-Medicare	\$ 141,025	141,025			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (141,025)	(141,025)			
5. a. Occupational Therapy - Medicare	\$ 758,742	758,742			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (631,619)	(631,619)			
c. Occupational Therapy - Non-Medicare	\$ 269,350	269,350			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (269,350)	(269,350)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (19,625)	(19,625)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,499,833	12,499,833			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 49	49			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 66,764	66,764			
V. Total Other Revenue (1 thru 8)	\$ 66,813	66,813			
VI. Total All Revenue (III +V)	\$ 12,566,646	12,566,646			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Retroactives	\$ (19,625)		
Total Other Resident Revenue		\$ (19,625)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R	N/A	\$ 49		
Total Interest Income			\$ 49	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Bad Debt Recoveries	\$ 66,764		
Total Other Revenue		\$ 66,764	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beac	2182-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	163,425
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,980,817
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	22,030
5. Prepaid Expenses			\$	425,420
a. _____				
b. _____				
c. _____				
d. See Schedule		425,420		
6. Interest Receivable			\$	82,742
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,582,141
Mortgage Reserve Fund		7,791		

See Schedule		2,574,350		
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,256,575
B. Fixed Assets				
1. Land			\$	546,300
2. Land Improvements	*Historical Cost	162,495		
	Accum. Depreciation	157,059		
	Net		\$	5,436
3. Buildings	*Historical Cost	9,401,658		
	Accum. Depreciation	5,763,053		
	Net		\$	3,638,605
4. Leasehold Improvements	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
5. Non-Movable Equipment	*Historical Cost	321,794		
	Accum. Depreciation	277,333		
	Net		\$	44,461
6. Movable Equipment	*Historical Cost	1,009,181		
	Accum. Depreciation	833,884		
	Net		\$	175,297
7. Motor Vehicles	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	23,017
Carryforward Equipment Adjustment		23,017		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,433,116

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beac	License No. 2182-C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 9,689,691	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
3. Buildings			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
4. Non-Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
5. Movable Equipment			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
6. Motor Vehicles			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____ Accum. Depreciation _____ Net			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 9,689,691	

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		Prepaid Insurance	\$ 391,049
		Prepaid Expense	\$ 10,214
		Prepaid Interest	\$ 16,301
		A/R Related Parties	\$ 7,856
		Total Prepaid Expenses	\$ 425,420

Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
		Unamortized Bed License	\$ 2,497,302
		Deferred Finance Fees	\$ 55,578
		Project Development	\$ 21,470
		Total Other Current Assets (Itemize)	\$ 2,574,350

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
		Total Other Fixed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Total Other Assets	\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Total Notes Payable	\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
		Total Other Current Liabilities (Itemize)	\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
		Total Other Current Liabilities (Itemize)	\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Br	2182-C	9/30/2018	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,491,263
2. Notes Payable (<i>itemize</i>)			\$	1,775,940
Due from Related Party				1,775,940

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	192,401
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	7,185
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	15,742
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	463,189
Acc'd Operating Expenses			162,616	Swap Liability
Acc'd Expense - CT Sales Tax			(414)	Accrued Health Insuranc 2,178
Provider Taxes Due			190,799	
Acc'd Property Taxes			108,010	See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,945,720

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Hill	License No. 2182-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,945,720	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 9,734,099
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 524,825
Santander Swap Liability		524,825		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 10,258,924
C. Total All Liabilities (Lines A-13 + B-5)				\$ 14,204,644

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Bea	2182-C	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	(2,272,856)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,708,162)
6. Gain or Loss for Period			\$	(533,935)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	(4,514,953)
C. Total Reserves and Net Worth			\$	(4,514,953)
D. Total Liabilities, Reserves, and Net Worth			\$	9,689,691

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beac	2182-C	9/30/2018	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(4,159,162)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,566,646		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,100,581		
D. Net Income or Deficit			\$	(533,935)		
E. Balance			\$	(4,693,097)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
2017 CJE	788,746					
2017 Health Insurance/nursing rebate/lease exper	104,827					
Santander Swap Liability	(290,225)					
	(425,204)					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	178,144
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <i>Balance at End of Period</i>			\$	(4,514,953)		
09/30/18						

I. Preparer's/Reviewer's Certification

Name of Facility Naugatuck Health Care LLC d/b/a Beacon	License No. 2182-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Athena Health Care Associates, Inc				
Address Address		Phone Number		
135 South Road Farmington, CT 06032		(860) 751-3900		