

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

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 Heal	2182-C	9/30/2022	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, 2021 and ending September 30, 2022, 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 10/1/2021	To 9/30/2022
Address of Facility 89 Weid Drive Naugatuck, CT 06770				
Report Prepared By Athena Health Care Associates		Phone Number 860-751-3900	Date 2/1/2022	
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 9/30/2022	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 Melissa Vivo		Nursing Home Administrator's License No.:	2043	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire Corporate Owners

Name of Facility Naugatuck Health Care LLC d/b/a Beacon B	License No. 2182-C	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each

Not Applicable			
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Names of Stockholders Owning at Least 10% of Shares			
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General Information and Questionnaire Individual Proprietorship

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook H	License No. 2182-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

Not Applicable

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health	License No. 2182-C	Report for Year Ended 9/30/2022	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 401k	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Facility participates in common 401k plan			
Athena Captive LLC	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Captive	Page 15 1a1	376,338	376,338
Athena Health Care Insurance	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 1a5	1,298,280	1,298,280
Procure LTC	110 Bi-County Blvd. Suite 121, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy (Minority Interest)	Page 20 5a2	559,542	559,542
Athena Health Care Systems	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		see attached	see attached	see attached	see attached
Athena Health Care Systems	135 South Road, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Management Fee	Page 17		310,887
Procure LTC	110 Bi-County Blvd. Suite 121, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Notes Payable	Pg 34 B3, Pg 27 12d	44,863	44,863
Procure LTC	110 Bi-County Blvd. Suite 121, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Notes Payable	Pg 34 B4, Pg 27 12d	1,044	1,044

* Use additional sheets if necessary.

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

Beacon Brook		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
Name of Related Individual or Company	Address	YES	No	%				
Athena Health Care Assoc. Inc.	135 South Road Farmington, CT 06032	X		>50%	Business Promotion, Postage Payroll Processing Data Processing Employee Physicals Other Benefits Patient Entertainment Maintenance Supplies Medical Supplies	Pg. 16 m13 Pg 16 m7 Pg. 16 m13 Pg. 16 m13 Pg. 16 m13 Pg. 16 l 2 Pg. 20 5 i Pg. 22 6a Pg. 20 5c	4,728 864 4,835 10,521 420 6,097 4,961 1,726 18,839	4,728 864 4,835 10,521 420 6,097 4,961 1,726 18,839

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Broc	2182-C	9/30/2022	5	37

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 Ca		2182-C	9/30/2022			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, 1720A Crete St., Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/08/21	48 Months	18,304	18,304
Pitney Bowes, P.O. Box 856390, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	Postal Equipment	04/20/18	60 Months	1,207	1,207
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
						19,511	

* 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.

General Information and Questionnaire
Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a	License No. 2182-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes 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 CJLC LLC	225 Pitkin Street, East Hartford, CT 06108
4	

Services Provided by This Firm (<i>describe fully</i>)	
1 2021 Tax Return	\$ 5,366
2 9/30/21 Medicare cost report	\$ 2,750
3 9/30/22 Audit	\$ 15,000
4	\$
	Charge for Services Provided
	\$ 23,116

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15, Line 1d

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/ Senior Planning Services	860-231-2442/ 855-775-2664
3 Murtha Cullina LLP	860-240-6000
4 Michael Mormile (State of CT Probate Court)	203-720-7046
5 Dorsi & Dorsi/ Senior Care Valuation	203-934-6651/ 203-698-0602

Address (<i>No. & Street, City, State, Zip Code</i>)
1 200 Connecticut Avenue, Norwalk, CT 06854
2 186 Newington Road West Hartford, CT 06110/ 100 Boulevard of the Americas, Lakewood, NJ 08701
3 City Place 185 Asylum Street, Hartford, CT 06103
4 229 Church Street, Naugatuck, Ct 06770
5 537 Washington Ave., West Haven, CT 06516/ Old Greenwich, CT

Services Provided by This Firm (<i>describe fully</i>)	
1 A/R Collections (Disallow)	\$ 24,372
2 Conservator Request \$508 (Disallow)/ CT Medicaid App \$2,500 (Disallow)	\$ 3,008
3 Misc Issues \$825 (Disallow)/ Annual Filing \$160 (Allow)	\$ 985
4 Conservator Request (Disallow)	\$ 843
5 Tax Appeal (Disallow)	\$ 39,289
	Charge for Services Provided
	\$ 68,497

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15, Line 1e

Schedule of Resident Statistics

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			9/30/2022				8		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							
B. On last day of THIS report period	126	126							126	126			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114							
B. As of midnight of THIS report period	115	115							115	115			
3. Total Number of Days Care Provided During Period													
A. Medicare	8,578	8,578			6,483	6,483			2,095	2,095			
B. Medicaid (Conn.)	30,695	30,695			22,488	22,488			8,207	8,207			
C. Medicaid (other states)													
D. Private Pay	1,787	1,787			1,357	1,357			430	430			
E. State SSI for RCH													
F. Other (Specify) Managed Care	412	412			385	385			27	27			
G. Total Care Days During Period (3A thru F)	41,472	41,472			30,713	30,713			10,759	10,759			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	21	21							21	21			
B. Other Bed Reserve Days	6	6							6	6			
5. Total Resident Days (3G + 4A + 4B)	41,499	41,499			30,713	30,713			10,786	10,786			

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Bt			License No. 2182-C			Report for Year Ended 9/30/2022			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	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		89		7		10						
Per Diem Rate													
a. One bed rm.	588.95		278.42		647.00		392.25						
b. Two bed rms.	588.95		278.42		632.00		392.25						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									8,362	8,362			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,203	2,203			
2. Restorative Treatments													
C. Other									17,361	17,361			
D. Total Physical Therapy Treatments									27,926	27,926			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,140	1,140			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									349	349			
2. Restorative Treatments													
C. Other									2,311	2,311			
D. Total Speech Therapy Treatments									3,800	3,800			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,769	6,769			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,328	2,328			
2. Restorative Treatments													
C. Other									18,094	18,094			
D. Total Occupational Therapy Treatments									27,191	27,191			

Report of Expenditures - Salaries & Wages

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Car	License No. 2182-C	Report for Year Ended 9/30/2022	Page 10	of 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)	128,909	2,054				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,031	8,492				
5. Dietary Service						
a. Head Dietitian	17,434	387				
b. Food Service Supervisor	76,496	2,157				
c. Dietary Workers	539,140	31,579				
6. Housekeeping Service						
a. Head Housekeeper	71,806	2,270				
b. Other Housekeeping Workers	318,074	18,245				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	76,790	2,356				
b. Other Maintenance Workers	72,960	3,120				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	135,283	8,661				
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	257,495	4,268				
b. RN						
1. Direct Care	603,463	10,839				
2. Administrative**	579,385	18,151				
c. LPN						
1. Direct Care	1,589,236	42,096				
2. Administrative**						
d. Aides and Attendants	2,182,331	92,072				
e. Physical Therapists	644,367	16,986				
f. Speech Therapists	124,390	3,020				
g. Occupational Therapists	482,960	11,217				
h. Recreation Workers	214,369	7,893				
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	193,544	6,778				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,566,463	292,641				

* 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	9/30/2022			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										
Not Applicable										
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).										
Not Applicable										

* 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	9/30/2022			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***										
Melissa Vivo (10/1/21-9/30/22)	128,909			Health & life insurances, Payroll taxes	Day to day operations of the nursing home facility.	2,054	A2			
Section IV - Assistant Administrators										

*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.

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 He	2182-C	9/30/2022	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						
2. Dentist	2,394	78				
3. Pharmacist	13,933	76				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	214				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	22					
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	4,288	12				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	21,686	221				
2. Administrative***						
b. LPN						
1. Direct Care	163,829	2,065				
2. Administrative***						
c. Aides	152,579	4,257				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	388,731	6,923				

* 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		License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health		2182-C	9/30/2022	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Masstek Imaging, 3 Electronics Ave., Danvers, MA 01923	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Swallowing Diagnostics, 21 Waterville Rd., Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC Pharmacy of CT, 110 Bi-County Blvd Suite 121, Farmingdale, NY 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	
Alliance Medical Group Inc. (Dr. Elser), 1801 W Olympic Blvd. File 2201, Pasadena, CA 91199	Medical Director, Physician	<input type="radio"/>	<input checked="" type="radio"/>		
MAS Staffing, 156 Harvey Rd., Londonberry, NH 03503	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare Services, 494 Broad St., Suite 302, Newark, NJ 07102	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Norton & Associates, Inc., 97 Elm St., Cohasset, MA 02025	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 653 Main St., Plainville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Five Star Care, 410 Melville Ave., Lakewood, NJ 08701	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Fusion Medical Staffing LLC, PO Box 82674, Lincoln, NE 82674	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Heritage Private Nursing, Inc., 265 Hazard Ave., Enfield, CT 06082	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Prospect CT Medical Foundation, 1801 W Olympic Blvd, File 2201, Pasadena, CA 91109	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Eye-Care Group, PO Box 22010, New York, NY 10087	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Sambacare, 410 Melville Ave., Lakewood, NJ 08701	Nursing Pool	<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	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 376,338	376,338		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 70,010	70,010		
4. Social Security (F.I.C.A.)	\$ 585,315	585,315		
5. Health Insurance	\$ 1,112,469	1,112,469		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 74,267	74,267		
8. Uniform Allowance	\$ 6,107	6,107		
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*	\$ 77,743	77,743		
d. Accounting and Auditing	\$ 23,116	23,116		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 68,497	68,497		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 68,033	68,033		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 48,386	48,386		
2. Cellular Phones	\$ 600	600		
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*	\$ (1,299)	(1,299)		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 691,999	691,999		
Subtotal	\$ 3,201,581	3,201,581		

* 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	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,201,581	3,201,581			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,360	3,360			
3. Gifts to Staff and Residents	\$ 29,006	29,006			
4. Employee Travel	\$ 1,062	1,062			
5. Education Expenses Related to Seminars and Conventions	\$ 5,035	5,035			
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>)	\$ 9,090	9,090			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,719	13,719			
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	\$ 6,420	6,420			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,708	5,708			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 686	686			
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**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 172,985	172,985			
C-14 Total Administrative & General Expenditures	\$ 3,448,652	3,448,652			

* 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	\$ 13,719		
Total Other Advertising	\$ 13,719	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,708		
Total Dues	\$ 5,708	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 1,970		
Bank Charges	\$ 53,118		
Payroll Processing Fees	\$ 22,989		
Employee Physicals & Background Checks	\$ 16,345		
Data Processing Fees	\$ 64,013		
Medicare assessment	\$ 14,550		
Total Other Administrative and General	\$ 172,985	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Naugatuck Health Care LLC d/b/a Beacor	2182-C	9/30/2022	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 Rd, Farmington, CT 06032		Contract attached to a prior year	See Below
Allocation of Above		Admin/ Gen 66%	Pg 16, line 12
Allocation of Above		Indirect 16%	Pg 20, line 5k
Allocation of Above		Direct 18%	Pg 20, Line 5j
Athena Health Care Assoc, Inc 135 South Rd, Farmington, CT 06032		Admin/ Gen - Other Expenses	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 Naugatuck Health Care LLC d/b/a Beacon Brook Heal		License No. 2182-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 393,080	393,080		
2.	Non-Food Supplies	\$ 45,414	45,414		
3.	Other (Specify) _____ Dishes	\$ 4,577	4,577		
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)		\$ 443,071	443,071		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	341	341		
G.	Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost. \$329	
K.	Is any revenue collected 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)				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
O.	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	9/30/2022		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. \$	15,979	15,979		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Supplies		\$	6,845	6,845		
3D. Total Laundry Expenditures (3a + b + c)		\$	22,824	22,824		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. 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 3D.

*** 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 Broc		2182-C	9/30/2022		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. \$	63,583	63,583			
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced by Personnel					
(<i>Complete Schedule C-2 att. Page 21</i>)	Amt. \$					
C. Other (<i>Specify</i>)	\$					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	63,583	63,583			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure LTC	\$	549,565	549,565			
b. Medicine Cabinet Drugs	\$	7,745	7,745			
c. Medical and Therapeutic Supplies	\$	351,165	351,165			
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	21,779	21,779			
f. X-rays and Related Radiological Procedures***	\$	25,469	25,469			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	48,991	48,991			
i. Recreation	\$	33,159	33,159			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	126,939	126,939			
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,164,812	1,164,812			

* 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	\$ 52,056		
Physical Therapy Supplies	\$ 14,416		
Oxygen Concentrator Rentals	\$ 22,201		
Cable Television	\$ 21,495		
Medical Equip Rentals - Other	\$ 16,771		
Total Other Resident Care	\$ 126,939	\$ -	\$ -

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

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		9/30/2022			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	22,989			16	m13
CT Waste Processing	P.O. Box 415 Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	36,819			22	6f
Winterberry Landscape Management	2070 West St., Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	18,459			22	6f
Procure LTC Pharmacy of CT LLC	Suite 121, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy Services	559,542			20	5a2
Commercial Property Services LLC	PO Box 425, Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	24,003			22	6f
		<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).

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 Bro	2182-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 196,122	196,122				
b. Heat	\$ 61,848	61,848				
c. Light & Power	\$ 164,019	164,019				
d. Water	\$ 104,808	104,808				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 19,511	19,511				
f. Other (<i>itemize</i>)	\$ 107,024	107,024				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 653,332	653,332				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 242	242				
b. Building & Building Improvements	\$ 71,936	71,936				
c. Non-Movable Equipment	\$ 3,627	3,627				
d. Movable Equipment	\$ 39,036	39,036				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 114,841	114,841				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 13,758	13,758				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 13,758	13,758				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 591,053	591,053				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 38,614	38,614				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 14,920	14,920				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 773,186	773,186				

* 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	\$ 18,459		
Rubbish Removal	\$ 37,108		
Snow Removal	\$ 24,003		
Supplies	\$ 27,454		
Total Other Repairs and Maintenance	\$ 107,024	\$ -	\$ -

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 9/30/2022			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	160,052	S/L	Various	242				
2. Disposals (attach schedule)			(162,495)		(162,495)	(160,052)			(242)				
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			9,527,345		9,527,345	6,642,213	S/L	Various	71,936				
2. Disposals (attach schedule)			(9,527,345)		(9,527,345)	(6,642,213)			(71,936)				
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period			321,794		321,974	302,701	S/L	Various	3,627				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										3,627			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	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	Exclusive of Land							
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	2021	1,093,947	1,093,947	964,850	S/L	Various	34,190	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative					9	2022	45,651	45,651				4,268	
d. Standard Resident					9	2022	13,714	13,714				578	
e. Specialized Resident													
Total Acquired during this report period							59,365	59,365				4,846	
D-3. Subtotal													39,036
E. Total Depreciation													42,663

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:				
12/31/2021		\$ (162,495)		\$ (242)
Total deletions for Land Improvements		\$ (162,495)		\$ (242) **

*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:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
12/31/2021		\$ (9,527,345)		\$ (71,936)
Total deletions for Building Improvements		\$ (9,527,345)		\$ (71,936) **

*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	\$	-	\$	-	23 24
--	----	---	----	---	-------

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/31/2021	heat press	Administrative	\$ 1,347	10	\$ 67
10/31/2021	3 PTAC units	Administrative	\$ 8,415	5	\$ 842
10/31/2021	ultracare beds	Standard Resident	\$ 7,247	10	\$ 362
10/31/2021	dining set	Standard Resident	\$ 6,467	15	\$ 216
11/30/2021	food slicer	Administrative	\$ 1,787	10	\$ 89
1/31/2022	4 portable AC units	Administrative	\$ 2,853	5	\$ 285
1/31/2022	hikovision video intercom	Administrative	\$ 2,750	5	\$ 275
1/31/2022	new disposal	Administrative	\$ 4,136	5	\$ 414
4/30/2022	provide & install 3 new island aire ptac units	Administrative	\$ 12,257	5	\$ 1,226
5/31/2022	2 linen carts	Administrative	\$ 1,340	10	\$ 67
6/30/2022	6 leather conference room chairs	Administrative	\$ 1,100	15	\$ 36
7/31/2022	orbital scrubber	Administrative	\$ 9,666	5	\$ 967
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 59,365		\$ 4,846 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
1/31/2022	hatco booster water heater	\$ 3,762	5	\$ 376
1/31/2022	repave parking lots	\$ 38,098	8	\$ 2,381
3/31/2022	replace water feeder on boiler	\$ 2,552	5	\$ 255
3/31/2022	replace auto fill	\$ 1,518	5	\$ 152
3/31/2022	new hot water valve	\$ 3,954	5	\$ 395
3/31/2022	replace alternator	\$ 45,895	10	\$ 2,295
3/31/2022	replace spray pump assembly on cooling tower	\$ 8,880	5	\$ 888
4/30/2022	paving parking lot	\$ 23,046	8	\$ 1,440
5/31/2022	install lights on outdoor canopy	\$ 2,606	5	\$ 261
7/31/2022	new dryer motor	\$ 3,561	5	\$ 356
8/31/2022	replace voltage regulator	\$ 3,091	5	\$ 309
8/31/2022	AC unit in electrical room	\$ 14,676	10	\$ 734
8/31/2022	cooling tower	61167	10	3058
9/30/2022	generator repair	8571	5	858
Total additions for Leasehold Improvement		\$ 221,377		\$ 13,758 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

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		9/30/2022			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.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	22	221,377	221,377			Var	13,758	
C-4. Subtotal									13,758
D. Total Amortization									13,758

* 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 Bea	License No. 2182-C	Report for Year Ended 9/30/2022	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				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)		Sale leaseback		
h. Date of Refinancing		12/28/21		
i. New Interest Rate		Lease		
j. Term of Mortgage (number of years)		5		
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off		8,781,216		
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	9/30/2022		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 141570	141,570		
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)			\$ 141,570	141,570		

(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	9/30/2022	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	141,570	141,570		
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)	\$	10,243	10,243	
Vendor Interest				
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	151,813	151,813	
14. Insurance				
a. Insurance on Property (buildings only)	\$	139,589	139,589	
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)	\$	139,589	139,589	
15. Total All Expenditures (A-13 thru C-14)	\$	15,816,056	15,816,056	

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	9/30/2022	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.	10	A12g	Occupational Therapy	\$ 482,960	482,960		
4.			Other - See attached Schedule	\$ 3,129	3,129		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 22	22		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 77,743	77,743		
10.			Accounting	\$			
10a.			Legal	\$ 68,327	68,327		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 240	240		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l3	Gifts, flowers and coffee shops	\$ 29,006	29,006		
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 *	\$ 13,719	13,719		
19.	15	k1	Income Tax / Corporate Business Tax	\$ (1,299)	(1,299)		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ (205,185)	(205,185)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 53,118	53,118		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 329	329		
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)				\$ 522,109	522,109		

* 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 Salaries & Benefits	\$ 2,963		
30	IV8	Able Home Health Class action settlement	\$ 166		
Total Other Salaries Adjustment			\$ 3,129	\$ -	\$ -

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	\$ 53,118		
Total Other A&G Adjustments			\$ 53,118	\$ -	\$ -

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 Car				2182-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 522,109	522,109		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 549,565	549,565		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 25,469	25,469		
30.	20	5b	Laboratory	\$ 48,991	48,991		
31.	20	5c	Medical Supplies	\$ 30,970	30,970		
32.	20	5e2	Oxygen (non emergency)	\$ 21,779	21,779		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,666	34,666		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 3,691	3,691		
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.	\$ 190	190		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ (55,960)	(55,960)		
46.			Management Fees Indirect	\$ (49,742)	(49,742)		
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)				\$ 1,131,728	1,131,728		

*** 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	5j	Medical Equipment Rental	\$ 16,771		
20	5j	Cable & Television	\$ 17,895		
Total Other Ancillary Costs			\$ 34,666	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Carryforward Equipment AJE	\$ 3,691		
Total Excess Movable Equipment Depreciation			\$ 3,691	\$ -	\$ -

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 Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct 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 Beacor		2182-C		9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 19,249,923	19,249,923					
b. Medicaid Room and Board Contractual Allowance **	\$ (10,714,553)	(10,714,553)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,709,473	3,709,473					
b. Medicare Room and Board Contractual Allowance **	\$ 237,741	237,741					
4. a. Private-Pay Residents and Other	\$ 3,110,400	3,110,400					
b. Private-Pay Room and Board Contractual Allowance **	\$ (766,504)	(766,504)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 219,546	219,546					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (219,546)	(219,546)					
c. Prescription Drugs - Non-Medicare	\$ 241,353	241,353					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (241,353)	(241,353)					
2. a. Medical Supplies - Medicare	\$ 34,349	34,349					
b. Medical Supplies - Medicare Contractual Allowance **	\$ (15,979)	(15,979)					
c. Medical Supplies - Non-Medicare	\$ 8,179	8,179					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (8,179)	(8,179)					
3. a. Physical Therapy - Medicare	\$ 1,073,797	1,073,797					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (803,842)	(803,842)					
c. Physical Therapy - Non-Medicare	\$ 413,800	413,800					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (413,800)	(413,800)					
4. a. Speech Therapy - Medicare	\$ 342,755	342,755					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (263,319)	(263,319)					
c. Speech Therapy - Non-Medicare	\$ 139,475	139,475					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (139,475)	(139,475)					
5. a. Occupational Therapy - Medicare	\$ 1,013,745	1,013,745					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (790,127)	(790,127)					
c. Occupational Therapy - Non-Medicare	\$ 644,300	644,300					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (644,300)	(644,300)					
6. a. Other (<i>Specify</i>) - Medicare	\$						
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,343,409	5,343,409					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 20,761,268	20,761,268					
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>)	\$ 190	190					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 28,361	28,361					
V. Total Other Revenue (1 thru 8)	\$ 28,551	28,551					
VI. Total All Revenue (III +V)	\$ 20,789,819	20,789,819					

* 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	Medicaid rate adjustments	\$ 170,906		
N/A	Medicare rate adjustments	\$ (115,818)		
N/A	CRF funding	\$ 406,549		
N/A	Gain/ Loss on sale of asset	\$ 4,881,772		
Total Other Resident Revenue		\$ 5,343,409	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R	N/A	\$ 190		
Total Interest Income			\$ 190	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Bad Debts Recovery	\$ 28,195		
N/A	Able Home Health class action settlement	\$ 166		
Total Other Revenue		\$ 28,361	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Bead	2182-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	191,108
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,760,645
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	24,794
5. Prepaid Expenses			\$	354,962
a. Prepaid Insurance	272,773			
b. Prepaid Expense	82,189			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(290,000)
Medicaid cost settlement	(290,000)			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,041,509
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>221,377</u>		\$	207,619
	Accum. Depreciation <u>13,758</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>321,794</u>		\$	15,466
	Accum. Depreciation <u>306,328</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,147,594</u>		\$	143,708
	Accum. Depreciation <u>1,003,886</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	5,720
Carryforward Equipment Adjustment	5,720			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	372,513

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Project Development	\$ 159,522
Total Other Assets			\$ 159,522

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 Beach	2182-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	3,414,022
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			\$	617,764
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>)			\$	2,690,336
Unamortized Bed License		2,493,314		
Deferred Finance Fees		37,500		
See Schedule		159,522		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,308,100
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,722,122

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Bro		2182-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,316,226
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	381,412
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	359,147
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>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,979,756
Acc'd Operating Expenses		178,769			
Acc'd Expense - CT Sales Tax		70			
Provider Taxes Due		1,800,917			
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,036,541

* 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	License No. 2182-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			5,036,541	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 198,392
Name and Address of Lender	Amount	Loan Date		
Notes Payable-Procare Investments	198,392			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 3,873,702
		Notes Payable Thurston	86,324	
		Notes Payable Procure CT	3,785,370	
		Notes Payable Procure MA	2,008	
		See Schedule		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,072,094
C. Total All Liabilities (Lines A-13 + B-5)				\$ 9,108,635

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	9/30/2022	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			\$	(3,448,847)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,911,429)
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	4,973,763
7. Total Net Worth			\$	(2,386,513)
C. Total Reserves and Net Worth			\$	(2,386,513)
D. Total Liabilities, Reserves, and Net Worth			\$	6,722,122

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacco	2182-C	9/30/2022	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2021		\$	(6,916,346)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	20,789,819
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	15,816,056
D.	Net Income or Deficit		\$	4,973,662
E.	Balance		\$	(1,942,583)
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	Rounding	5		
	AJE lease buyback	(18,731)		
		(425,204)		
	2. Other (<i>itemize</i>)			
F-3.	Total Additions		\$	(443,930)
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.	Balance at End of Period		\$	(2,386,513)
	09/30/22			

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 9/30/2022	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	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Neil Kluczwski			860-751-3986	
Contact Email Address				
nkluczwski@athenahealthcare.com				