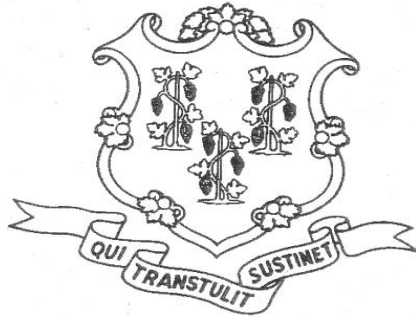


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2182-C	(Specify)	(Specify)	Medicare Provider 07-5390
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Medicaid Provider Numbers:	CCNH / RHNS 2182-C	(Specify)	(Specify)
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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	9/30/2023	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, 2022 and ending September 30, 2023, 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) Danita Rayford			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 10/1/2022	To 9/30/2023
Address of Facility 89 Weid Drive Naugatuck, CT 06770				
Report Prepared By Athena Health care Associates		Phone Number 860-751-3900	Date 2/28/2024	
Item	Total	CCNH / RHNS	(Specify)	(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	Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care C		Address (No. & Street, City, State, Zip) 89 Weid Drive Naugatuck, CT 06770			
License Numbers:	CCNH / RHNS 2182-C	(Specify)	(Specify)	Medicare Provider No. 07-5390	
Type of Facility (Check appropriate box(es))					
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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 Danita Rayford			Nursing Home Administrator's License No.:	2154	
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 9/30/2023	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
 Related Parties***

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health	License No. 2182-C	Report for Year Ended 9/30/2023	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	%**				
Athena Health care 401K	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>		Facilities participates in common 401k plan			
Athena Captive LLC	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Captive	Page 15 1a1	421,190	421,190
Athena Health Care Insurance	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Health Insurance	Page 15 1a5	1,429,216	1,429,216
Procure LTC	110 Bi-County Blvd. Suite 121, Farmingdale. NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	<5%	Pharmacy (Minority Interest)	Page 20 5a2	340,358	340,358
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	See attached	See attached	See attached	See attached
Miscellaneous Facilities	Various	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Interfacility Loans	Pg 33 A2		
Procure LTC	110 Bi-County Blvd. Suite 121, Farmingdale. NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	<5%	Notes Payable	Pg 34 B3, Pg 27 12d	34,169	34,169
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Management Fee	Pg 17		344,674
	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brod	License No. 2182-C	Report for Year Ended 9/30/2023	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
Other Lines of Business

Name of Facility Naugatuck Health Care LLC d/b/a Be	License No. 2182-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		0		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Naugatuck Health Care	License No. 2182-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

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 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	115	115			115	115						
B. As of midnight of THIS report period	118	118							118	118		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,212	5,212			4,340	4,340			872	872		
B. Medicaid (Conn.)	35,187	35,187			25,864	25,864			9,323	9,323		
C. Medicaid (other states)												
D. Private Pay	1,795	1,795			1,266	1,266			529	529		
E. State SSI for RCH												
F. Other (Specify) Managed Care	244	244			244	244						
G. Total Care Days During Period (3A thru F)	42,438	42,438			31,714	31,714			10,724	10,724		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	23	23			23	23						
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	42,461	42,461			31,737	31,737			10,724	10,724		

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook H	License No. 2182-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes 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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(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)	(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)	(Specify)	R.C.H.	ICF-MR
No. of Residents	4	102		5		7		
Per Diem Rate								
a. One bed rm.	549.45	#####		677.00		398.69		
b. Two bed rms.	549.45	#####		662.00		398.69		
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	13,202	13,202			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,387	1,387			
2. Restorative Treatments					
C. Other	11,645	11,645			
D. Total Physical Therapy Treatments	26,234	26,234			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	1,966	1,966			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	224	224			
2. Restorative Treatments					
C. Other	1,627	1,627			
D. Total Speech Therapy Treatments	3,817	3,817			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	10,798	10,798			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,492	1,492			
2. Restorative Treatments					
C. Other	11,044	11,044			
D. Total Occupational Therapy Treatments	23,334	23,334			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

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 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	132,949		2,121							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,819		8,953							
5. Dietary Service										
a. Head Dietitian	75,820		1,672							
b. Food Service Supervisor	73,970		1,956							
c. Dietary Workers	590,311		32,324							
6. Housekeeping Service										
a. Head Housekeeper	62,093		1,993							
b. Other Housekeeping Workers	311,772		17,446							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	67,325		2,101							
b. Other Maintenance Workers	70,860		2,974							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	141,481		8,451							
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	316,766		5,079							
b. RN										
1. Direct Care	676,918		12,074							
2. Administrative**	576,300		17,621							
c. LPN										
1. Direct Care	1,736,926		42,632							
2. Administrative**										
d. Aides and Attendants	2,536,986		104,376							
e. Physical Therapists	638,682		16,995							
f. Speech Therapists	152,784		3,354							
g. Occupational Therapists	377,648	(377,648)	8,977							
h. Recreation Workers	187,454		7,392							
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	198,538	(3,309)	6,954							
n. Marketing										
o. Other (Specify) See Attached Schedule										
A-13. Total Salary Expenditures	9,169,402	(380,957)	305,445							

* 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 in the Adjustment column.

**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		9/30/2023			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)	(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	9/30/2023			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)	(Specify)							
Section III - Administrators***										
Melissa Vivo (10/1/22-9/30/23)	132,949			Health & life insurances, Payroll taxes	Day to day operations of the nursing home facility.	2,121	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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 3/2023

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	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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									
3. Pharmacist	12,347		41						
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		165						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	4,383	(4,383)							
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	2,778		8						
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	49,508	(4,383)	214						

* 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 in the Adjustment column.

*** 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 9/30/2023		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"/>				
SDX Swallowing Diagnostics, 21 Waterville Road Avon, CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>				
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"/>				
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			
Prospect CT Medical Foundation, 1801 W Olympic Blvd, File 2201, Pasadena, CA 91199	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Southern CT Vascular Center LLC, 6 Research Dr Suite 105, Shleton, CT 06484	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"/>				
Neurosurgery Orthopaedics & Spine, PO Box 507, Windsor, CT 06095	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Yale New Haven Hospital, PO Box 1403, New Haven, CT 06505	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Better Living Now Inc., 185 Oser Ave., Hauppauge, NY 11788	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
New England Orthotic & Prosthetic, PO Box 120767, East Haven, CT 06512	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Affiliated Foot Surgeons, 508 Blake St., New Haven, CT 06517	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Total Renal Laboratories Inc., PO Box 100244, Atlanta, GA 30384	Physician services	<input type="radio"/>	<input checked="" type="radio"/>				
Healthdrive Eye Care Group, 100 Crossing Blvd, Framingham, MA 01702	Physician services	<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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 421,190	421,190						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 72,186	72,186						
4. Social Security (F.I.C.A.)	\$ 639,261	639,261						
5. Health Insurance	\$ 1,232,479	1,232,479						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 182,362	182,362						
8. Uniform Allowance	\$ 15,628	15,628						
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*	\$	315,277	(315,277)					
d. Accounting and Auditing	\$ 2,835	3,736	(901)					
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$	44,258	(44,258)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 62,478	62,478						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 59,523	59,523						
2. Cellular Phones	\$ 360	600	(240)					
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*	\$ 13,849	13,849						
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 782,974	782,974						
Subtotal	\$ 3,485,125	3,845,801	(360,676)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a	License No. 2182-C	Report for Year Ended 9/30/2023	Page 15b	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	
4	

Services Provided by This Firm (*describe fully*)

1 9/30/22 Medicare cost report : allow	\$ 2,835
2 sales alloc/ partner alloc : disallow	\$ 901
3	\$
4	\$
	Charge for Services Provided
	\$ 3,736

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	860-231-2442
3 Murtha Cullina LLP/ Brenner, Saltzman & Wallman LLP	860-240-6000/ 203-772-2600
4 Michael Mormile (St of CT Probate CT), Willie Davis, Domenic Jannetty	203-720-7046
5 Littler Mendolson/ Pilicy Ryan & Ward	860-274-0018

Address (*No. & Street, City, State, Zip Code*)

1 200 Connecticut Ave Norwalk, CT 06854
2 186 Newington RD, West Hartford, CT 06110
3 City Place 185 Asylum St, Hartford, CT 06103/ 271 Whitney Ave., New Haven, CT 06511
4 229 Church St, Naugatuck, CT 06770
5 PO Box 207137, Dallas, TX 75320-7137/ 235 Main St., PO Box 760, Watertown, CT 06795

Services Provided by This Firm (*describe fully*)

1 A/R Collections (Disallow)	\$ 37,563
2 Conservator Request (Disallow)	\$ 2,808
3 Misc Issues (Disallow)	\$ 2,706
4 Conservator Request (Disallow)	\$ 526
5 Employee suit/ Misc issue (Disallow)	\$ 655
	Charge for Services Provided
	\$ 44,258

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

Yes No Page 15, Line 1e

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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:	3,485,125	3,845,801	(360,676)				
l. Travel and Entertainment							
1. Resident Travel and Entertainment \$							
2. Holiday Parties for Staff \$	3,360	3,360					
3. Gifts to Staff and Residents \$		25,206	(25,206)				
4. Employee Travel \$	1,877	1,877					
5. Education Expenses Related to Seminars and Conventions \$	3,948	3,948					
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>) \$	6,060	6,060					
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule \$		7,576	(7,576)				
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 \$	6,605	6,605					
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule \$	8,220	8,220					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$							
9. Subscriptions \$	1,803	1,803					
10. Contributions*** See Attached Schedule \$		200	(200)				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$							
12. Administrative Management Services** \$	227,485		227,485				
13. Other (<i>Specify</i>) See Attached Schedule \$	229,658	272,207	(42,549)				
C-14 Total Administrative & General Expenditures \$	3,974,141	4,182,863	(208,722)				

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional	\$ 7,576	\$ (7,576)				
Total Other Advertising	\$ 7,576	\$ (7,576)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 7,870					
CT Long Term Care Mutual Aid Program	\$ 350					
Total Dues	\$ 8,220	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF - Inaugural ball	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Licenses	\$ 1,388					
Bank Charges	\$ 36,429	\$ (36,429)				
Payroll Processing Fees	\$ 25,639					
Employee Physicals & Background Checks	\$ 6,812					
Data Processing Fees	\$ 76,830					
Medicare assessment	\$ 118,989					
State of CT penalty No. 2023-01	\$ 6,120	\$ (6,120)				
Total Other Administrative and General	\$ 272,207	\$ (42,549)	\$ -	\$ -	\$ -	\$ -

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	9/30/2023	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		License No.	Report for Year Ended				Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health		2182-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 425,769	426,176	(407)					
2. Non-Food Supplies	\$ 62,049	62,049						
3. Other (Specify) _____ Dishes	\$ 6,825	6,825						
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)	\$ 494,643	495,050	(407)					
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*	349	349						
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.		407		
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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	16,336	16,336					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) Supplies	\$	7,694	7,694					
3D. Total Laundry Expenditures (3a + b + c)	\$	24,030	24,030					
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 Bro		2182-C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping		64,767	64,767				
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$						
	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)	\$						
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Procure LTC	\$	328,100	(328,100)				
	b. Medicine Cabinet Drugs	\$ 7,370	7,370					
	c. Medical and Therapeutic Supplies	\$ 354,615	367,335	(12,720)				
	d. Ambulance/Limousine***	\$	75	(75)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	29,817	(29,817)				
	f. X-rays and Related Radiological Procedures***	\$	18,105	(18,105)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	51,464	(51,464)				
	i. Recreation	\$ 32,737	32,737					
	j. Direct Management Services*	\$ 62,041		62,041				
	k. Indirect Management Services*	\$ 55,148		55,148				
	l. Cable TV	\$ 3,600	23,207	(19,607)				
	m. Other (Specify)**** See Attached Schedule	\$ 61,953	100,419	(38,466)				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 577,464	958,629	(381,165)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Medical Equip Rentals - Medicaid	\$ 26,914					
Physical Therapy Supplies	\$ 16,643					
Oxygen Concentrator Rentals	\$ 18,396					
Medical Equip Rentals - Other	\$ 38,466	\$ (38,466)				
Total Other Resident Care	\$ 100,419	\$ (38,466)	\$ -	\$ -	\$ -	\$ -

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	9/30/2023				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)	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	25,639			16	m13
CT Waste Processing	P.O. Box 415 Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	40,000			22	6f
Winterberry Landscape Management	2070 West St., Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	15,984			22	6f
Procare LTC Pharmacy of CT LLC	Suite 121, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy Services	340,358			20	5a2
Commercial Property Services LLC	PO Box 425, Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	11,273			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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 250,277	250,277						
b. Heat	\$ 75,684	75,684						
c. Light & Power	\$ 137,868	137,868						
d. Water	\$ 17,349	17,349						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 20,868	20,868						
f. Other (<i>itemize</i>)	\$ 87,219	87,219						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 589,265	589,265						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 1,829	1,829						
d. Movable Equipment	\$ 38,278	39,557	(1,279)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 40,107	41,386	(1,279)					
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 39,917	39,917						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 39,917	39,917						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 791,145	791,145						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 275,414	275,414						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 13,071	13,071						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,159,654	1,160,933	(1,279)					

* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Groundskeeping	\$ 15,984					
Rubbish Removal	\$ 40,285					
Snow Removal	\$ 11,273					
Supplies	\$ 19,677					
Total Other Repairs and Maintenance	\$ 87,219	\$ -	\$ -	\$ -	\$ -	\$ -

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	9/30/2023			22b	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	19,661	
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"/>						
							Total ***	20,868

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* 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.

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 9/30/2023			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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period			321,794		321,794	306,327	SL	Various	1,829			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										1,829		
		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												
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative									S/L	Various	1,527	
d. Standard Resident									S/L	Various	606	
e. Specialized Resident												
Total Acquired during this report period					21,121		21,121				2,133	
D-3. Subtotal												39,557
E. Total Depreciation												41,386

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:				
Total additions for Building Improvements		\$ -		\$ - *
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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/30/2022	storage cabinet	Administrative	\$ 1,531	10	\$ 77
11/30/2022	blender/ Mixer	Administrative	\$ 5,520	10	\$ 276
11/30/2022	2 portable ac units	Standard Resident	\$ 1,132	5	\$ 113
12/31/2022	2 portable ac units	Standard Resident	\$ 1,531	5	\$ 153
3/31/2023	21 laptops & 5 desktops	Administrative	\$ 5,583	5	\$ 931
9/30/2023	6 portable ac units	Standard Resident	\$ 3,395	5	\$ 340
9/30/2023	shelving	Administrative	\$ 2,429	5	\$ 243
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 21,121		\$ 2,133 *
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
Additions:				
Dec-22	new cooling tower	\$ 12,733	5	\$ 1,273
Dec-22	new fuel system on generator	\$ 4,737	5	\$ 474
Dec-22	nurse call bell system	\$ 30,956	10	\$ 1,548
Dec-22	generator	\$ 18,700	5	\$ 1,871
Jan-23	install heater	\$ 1,112	5	\$ 111
Jan-23	new carpet	\$ 8,614	5	\$ 861
Jan-23	rebuild main house pumps	\$ 4,786	5	\$ 479
Mar-23	replace blower motor	\$ 7,013	5	\$ 701
Mar-23	replaced motherboard	\$ 5,264	5	\$ 526
Apr-23	hot water heating pump	\$ 7,211	5	\$ 721
Jul-23	kithcen a/c	\$ 12,230	10	\$ 612
Aug-23	dishwasher motor	\$ 4,814	5	\$ 481
Sep-23	washing machine repair	\$ 7,850	5	\$ 785
Sep-23	fan belts	\$ 4,480	5	\$ 448
Sep-23	backflow preventer	\$ 5,488	5	\$ 549
Sep-23	sprinkler heads	\$ 1,420	5	\$ 142
Sep-23	trane ceiling unit	\$ 5,274	5	\$ 527
Sep-23	chiller feed	\$ 5,841	10	\$ 292
Total additions for Leasehold Improvement		\$ 148,523		\$ 12,401 *
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

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		9/30/2023			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	9	2022		221,377	13,758	S/L	Variou	27,516	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	9	2023		148,523		S/L	Variou	12,401	
C-4. Subtotal									39,917
D. Total Amortization									39,917

* 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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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)				
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	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
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)		\$						

(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		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
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) Vendor Interest				\$	25,372	25,372				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	25,372	25,372				
14. Insurance										
a. Insurance on Property (buildings only)				\$	133,470	133,470				
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)				\$	133,470	133,470				
15. Total All Expenditures (A-13 thru C-14)				\$	15,811,609	16,788,522	(976,913)			

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacot		2182-C		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 23,308,768	23,308,768					
b. Medicaid Room and Board Contractual Allowance **	\$ (13,377,735)	(13,377,735)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,730,184	1,730,184					
b. Medicare Room and Board Contractual Allowance **	\$ 135,821	135,821					
4. a. Private-Pay Residents and Other	\$ 2,943,672	2,943,672					
b. Private-Pay Room and Board Contractual Allowance **	\$ (788,178)	(788,178)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 140,732	140,732					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (140,732)	(140,732)					
c. Prescription Drugs - Non-Medicare	\$ 232,161	232,161					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (232,161)	(232,161)					
2. a. Medical Supplies - Medicare	\$ (4,966)	(4,966)					
b. Medical Supplies - Medicare Contractual Allowance **	\$ 4,846	4,846					
c. Medical Supplies - Non-Medicare	\$ 32,152	32,152					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (32,152)	(32,152)					
3. a. Physical Therapy - Medicare	\$ 1,069,183	1,069,183					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (669,742)	(669,742)					
c. Physical Therapy - Non-Medicare	\$ 340,875	340,875					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (340,550)	(340,550)					
4. a. Speech Therapy - Medicare	\$ 336,215	336,215					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (210,757)	(210,757)					
c. Speech Therapy - Non-Medicare	\$ 159,510	159,510					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (159,510)	(159,510)					
5. a. Occupational Therapy - Medicare	\$ 951,921	951,921					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (602,711)	(602,711)					
c. Occupational Therapy - Non-Medicare	\$ 349,345	349,345					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (349,345)	(349,345)					
6. a. Other (<i>Specify</i>) - Medicare	\$						
b. Other (<i>Specify</i>) - Non-Medicare	\$ 290,383	290,383					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,117,229	15,117,229					
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>)	\$	398	(398)				
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 47,339	47,339					
V. Total Other Revenue (1 thru 8)	\$ 47,339	47,737	(398)				
VI. Total All Revenue (III +V)	\$ 15,164,568	15,164,966	(398)				

* 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)	(Specify)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
n/a	Medicaid rate adjustment	\$ 290,000		
n/a	Medicare rate adjustments	\$ 383		
Total Other Resident Revenue		\$ 290,383	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
pg 31, L A	Interest on A/R	N/A	\$ 398	\$ (398)	
Total Interest Income			\$ 398	\$ (398)	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
N/A	Bad Debts Recovery	\$ 47,339		
Total Other Revenue		\$ 47,339	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beac	2182-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	43,885
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,744,489
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	28,630
5. Prepaid Expenses			\$	193,325
a. Prepaid Insurance	182,853			
b. Prepaid expenses	10,472			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,010,329
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>369,900</u>		\$	316,225
	Accum. Depreciation <u>53,675</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>321,794</u>		\$	13,638
	Accum. Depreciation <u>308,156</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,169,995</u>		\$	126,552
	Accum. Depreciation <u>1,043,443</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	4,441
Carryforward Equipment Adjustment	4,441			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	460,856

* 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	\$ 231,693
Total Other Assets			\$ 231,693

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	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,471,185
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>)			\$ 2,762,507	
Unamortized Bed License		2,493,314		
Deferred Finance Fees		37,500		
See Schedule		231,693		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 3,380,271	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,851,456	

* 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	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,112,753
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>)				\$	405,850
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	502,502
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>)				\$	2,773,763
Acc'd Operating Expenses		123,465			
Acc'd Expense - CT Sales Tax		86			
Provider Taxes Due		2,584,094			
Acc'd Property Taxes		66,118	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	6,794,868

* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			6,794,868	
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>)				\$ 4,145,073
Notes Payable Thurston		54,691		
Notes Payable Procure CT		4,088,862		
Notes Payable Procure MA		1,520		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,343,465
C. Total All Liabilities (Lines A-13 + B-5)				\$ 11,138,333

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 Be...	2182-C	9/30/2023	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			\$	(3,661,449)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,062,895
6. Gain or Loss for Period			\$	(1,688,323)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(4,286,877)
C. Total Reserves and Net Worth			\$	(4,286,877)
D. Total Liabilities, Reserves, and Net Worth			\$	6,851,456

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beaco	2182-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(2,386,513)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,164,966
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	16,853,289
D. Net Income or Deficit			\$	(1,688,323)
E. Balance			\$	(4,074,836)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
rounding	1			
Prior year Depr adj	560	(212,602)		
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	(212,041)
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			\$	(4,286,877)
				09/30/23

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 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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		
Amanda Doncet		860-751-3900		
Contact Email Address				
adoncet@athenahealthcare.com				