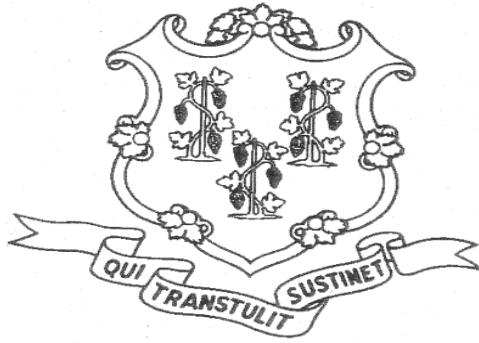


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	
Address (No. & Street, City, State, Zip Code) 89 Weid Drive Naugatuck, CT 06770	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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	9/30/2021	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, 2020 and ending September 30, 2021, 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)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 10/1/2020	To 9/30/2021	
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 9/30/2021	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 <input type="checkbox"/> 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
Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook H	2182-C	9/30/2021	3B	37

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 9/30/2021	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	194,129	194,129
Athena Health Care Insurance	135 South Road, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 1a5	1,610,160	1,610,160
Procure LTC	111 Executive Blvd., Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	>50%	Pharmacy (Minority Interest)	Page 20 5a2	401,387	401,387
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		279,272
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" 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 Brook	License No. 2182-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Not Applicable

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

Not Applicable

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

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

Not Applicable: No Non-Nursing Home Cost Centers

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Ca			2182-C	9/30/2021			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	02/08/17	48 Months	18,304	18,016	
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 *** 19,223

* 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 9/30/2021	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 1 Marcum LLP 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 555 Long Wharf Drive, New Haven, CT
---	---

Services Provided by This Firm (*describe fully*)

1	2020 Tax Return & Audit	\$	4,249
2	9/30/20 Medicare cost report	\$	2,700
3		\$	
4		\$	
			Charge for Services Provided
			\$ 6,949

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 1 Goldman, Gruder, & Woods, LLC 2 Treasurer, State of CT 3 Murtha Cullina LLP 4 Michael Mormile (State of CT Probate Court) 5	Telephone Number 203-899-8900 860-231-2442 860-240-6000 203-720-7046
---	--

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

- 1 200 Connecticut Avenue, Norwalk, CT 06854
 2 186 Newington Road West Hartford, CT 06110
 3 City Place 185 Asylum Street, Hartford, CT 06103
 4 229 Church Street, Naugatuck, Ct 06770
 5

Services Provided by This Firm (*describe fully*)

1	A/R Collections (Disallow)	\$	11,500
2	Conservator Request (Disallow)	\$	750
3	Misc Issues (Disallow)	\$	2,395
4	Conservator Request (Disallow)	\$	191
5		\$	
			Charge for Services Provided
			\$ 14,836

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 Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C		Report for Year Ended 9/30/2021				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	126	126			126	126						
B. On last day of THIS report period	126	126							126	126		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	89	89			89	89						
B. As of midnight of THIS report period	114	114							114	114		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,648	6,648			4,489	4,489			2,159	2,159		
B. Medicaid (Conn.)	29,420	29,420			21,130	21,130			8,290	8,290		
C. Medicaid (other states)												
D. Private Pay	649	649			543	543			106	106		
E. State SSI for RCH	33	33							33	33		
F. Other (Specify) Managed Care	109	109			109	109						
G. Total Care Days During Period (3A thru F)	36,859	36,859			26,271	26,271			10,588	10,588		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	14	14							14	14		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	36,873	36,873			26,271	26,271			10,602	10,602		

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Br			License No. 2182-C			Report for Year Ended 9/30/2021			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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	15		94					5					
Per Diem Rate													
a. One bed rm.	595.73		280.50			617.00		481.14					
b. Two bed rms.	595.73		280.50			602.00		481.14					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								6,874	6,874				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,790	1,790				
2. Restorative Treatments													
C. Other								14,158	14,158				
D. Total Physical Therapy Treatments								22,822	22,822				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								996	996				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								304	304				
2. Restorative Treatments													
C. Other								2,089	2,089				
D. Total Speech Therapy Treatments								3,389	3,389				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								5,928	5,928				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,825	1,825				
2. Restorative Treatments													
C. Other								13,533	13,533				
D. Total Occupational Therapy Treatments								21,286	21,286				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care	2182-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	121,182	2,067				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	256,821	10,559				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	70,781	2,048				
c. Dietary Workers	474,167	30,579				
6. Housekeeping Service						
a. Head Housekeeper	45,363	1,429				
b. Other Housekeeping Workers	275,354	19,461				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	88,099	2,703				
b. Other Maintenance Workers	62,202	2,738				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	92,392	6,677				
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	251,883	4,185				
b. RN						
1. Direct Care	563,411	12,850				
2. Administrative**	575,326	18,909				
c. LPN						
1. Direct Care	1,215,777	39,214				
2. Administrative**						
d. Aides and Attendants	1,595,930	85,024				
e. Physical Therapists	556,542	15,279				
f. Speech Therapists	110,794	2,713				
g. Occupational Therapists	374,815	9,157				
h. Recreation Workers	193,681	7,398				
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	188,855	6,910				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,113,375	279,900				

* 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	9/30/2021			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	9/30/2021			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 (10/1/20-9/30/21)	121,182			Health & life insurances, Payroll taxes	Day to day operations of the nursing home facility.	2,067				
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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook H	2182-C	9/30/2021	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	14,364	7				
3. Pharmacist	13,423	32				
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	222				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	46					
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	661	2				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	10,015	123				
2. Administrative***						
b. LPN						
1. Direct Care	70,904	816				
2. Administrative***						
c. Aides	91,288	2,780				
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	230,701	3,982				

* 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	9/30/2021	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"/>		
Procare 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"/>		
Prospect CT Medical Foundation, 1801 W Olympic Blvd, File 2201, Pasadena, CA 91109	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Naugatuck Valley Cardiovasc Assoc, 1625 Straits Turnpike, Middlebury, CT 06782	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"/>		
		<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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 194,129	194,129			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 76,180	76,180			
4. Social Security (F.I.C.A.)	\$ 459,966	459,966			
5. Health Insurance	\$ 1,132,635	1,132,635			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 26,436	26,436			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 344,592	344,592			
d. Accounting and Auditing	\$ 6,949	6,949			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 14,836	14,836			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 64,749	64,749			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 32,635	32,635			
2. Cellular Phones	\$ 720	720			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 635,330	635,330			
Subtotal	\$ 2,989,157	2,989,157			

* 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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,989,157	2,989,157			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,978	5,978			
3. Gifts to Staff and Residents	\$ 12,775	12,775			
4. Employee Travel	\$ 504	504			
5. Education Expenses Related to Seminars and Conventions	\$ 7,015	7,015			
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>)	\$ 24,060	24,060			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 11,080	11,080			
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	\$ 4,823	4,823			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,728	4,728			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 380	380			
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	\$ 154,480	154,480			
C-14 Total Administrative & General Expenditures	\$ 3,214,980	3,214,980			

* 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	\$ 11,080		
Total Other Advertising	\$ 11,080	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,643		
ALTCFM	\$ 85		
Total Dues	\$ 4,728	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 2,823		
Bank Charges	\$ 51,726		
Payroll Processing Fees	\$ 22,797		
Employee Physicals & Background Checks	\$ 11,773		
Data Processing Fees	\$ 65,361		
Total Other Administrative and General	\$ 154,480	\$ -	\$ -

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	9/30/2021	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 18, line 2c
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 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 305,987	305,987		
2.	Non-Food Supplies	\$ 34,355	34,355		
3.	Other (<i>Specify</i>) _____ Dishes	\$ 4,058	4,058		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$			
c. Other (<i>Specify</i>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 344,400	344,400		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	303	303		
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. \$336
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	9/30/2021	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. \$	13,905	13,905	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Supplies	\$	9,186	9,186	
3D. Total Laundry Expenditures (3a + b + c)	\$	23,091	23,091	
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	9/30/2021		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. \$	61,750	61,750		
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)	\$	61,750	61,750		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Procure	\$	387,123	387,123		
b.	Medicine Cabinet Drugs	\$	3,700	3,700		
c.	Medical and Therapeutic Supplies	\$	341,873	341,873		
d.	Ambulance/Limousine***	\$	10,381	10,381		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	24,609	24,609		
f.	X-rays and Related Radiological Procedures***	\$	25,692	25,692		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	27,216	27,216		
i.	Recreation	\$	12,408	12,408		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	77,489	77,489		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	910,491	910,491		

* 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	\$ 19,397		
Physical Therapy Supplies	\$ 12,474		
Oxygen Concentrator Rentals	\$ 21,710		
Cable Television	\$ 20,131		
Medical Equip Rentals - Other	\$ 3,777		
Total Other Resident Care	\$ 77,489	\$ -	\$ -

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C		Report for Year Ended 9/30/2021			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	22,797			16	1m13
CT Waste Processing	P.O. Box 415 Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	32,436			22	6f
Winterberry Landscape Management	2070 West St., Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	22,054			22	6f
Procure LTC Pharmacy of CT LLC		<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy Services	401,387			20	5a2
Commercial Property Services LLC	PO Box 425, Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	21,050			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 Br	2182-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 212,563	212,563				
b. Heat	\$ 58,571	58,571				
c. Light & Power	\$ 154,733	154,733				
d. Water	\$ 70,858	70,858				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 19,223	19,223				
f. Other (<i>itemize</i>)	\$ 96,732	96,732				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 612,680	612,680				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 966	966				
b. Building & Building Improvements	\$ 292,211	292,211				
c. Non-Movable Equipment	\$ 5,950	5,950				
d. Movable Equipment	\$ 40,747	40,747				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 339,874	339,874				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 15,426	15,426				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 15,426	15,426				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 206,793	206,793				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 10,805	10,805				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 572,898	572,898				

* 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	\$ 22,054		
Rubbish Removal	\$ 32,436		
Snow Removal	\$ 21,050		
Supplies	\$ 21,192		
Total Other Repairs and Maintenance	\$ 96,732	\$ -	\$ -

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 9/30/2021			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	159,086	S/L	Various	966				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										966			
B. Building and Building Improvements													
1. Acquired prior to this report period			9,501,382		9,501,382	6,350,002	S/L	Various	289,874				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			25,963		25,963				2,337				
B-4. Subtotal										292,211			
C. Non-Movable Equipment													
1. Acquired prior to this report period			321,794		321,794	296,751	S/L	Various	5,950				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										5,950			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				9	2020	1,085,170		1,085,170	923,608	S/L	Various	40,307	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				9	2021	8,777		8,777		S/L	Various	440	
D-3. Subtotal													40,747
E. Total Depreciation													339,874

Schedule of Land Improvements Acquired during this report period

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

*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:				
see attached	see attached	\$ 25,963	see attached	\$ 2,337
Total additions for Building Improvement		\$ 25,963		\$ 2,337 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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	Cost	Useful Life	Depreciation
Additions:				
4/30/2021	ice machine	\$ 4,597	10	\$ 230
7/31/2021	chair scale	\$ 2,090	10	\$ 105
9/30/2021	chair scale	2090	10	105
Total additions for Movable Equipmen				
		\$ 8,777		\$ 440 *
Deletions:				
Total deletions for Movable Equipmen				
		\$ -		\$ - **

*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:				
Total additions for Leasehold Improvemen				
		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen				
		\$ -		\$ - **

*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		9/30/2021			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. Finance Fees - Santander	9	2016	6 years	91,342	17,862	S/L		15,426	
2. Finance Fees - Greystone		2019		60,710					
3.									
B-4. Subtotal									15,426
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									15,426

* 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 9/30/2021		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	4th 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 _____		8,841,988			
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	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 301814	301,814		
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)			\$ 301,814	301,814		

(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		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				301,814	301,814		
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)				\$ 5,146	5,146		
Vendor Interest \$5,146							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 306,960	306,960		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 129,051	129,051		
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)				\$ 129,051	129,051		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,520,377	13,520,377		

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 Ce				2182-C	9/30/2021	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	\$ 374,815	374,815		
4.			Other - See attached Schedule	\$ 3,264	3,264		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 46	46		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 344,592	344,592		
10.	15	1d	Accounting	\$ 6,949	6,949		
10a.			Legal	\$ 14,836	14,836		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 300	300		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 12,775	12,775		
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 *	\$ 11,080	11,080		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ (184,320)	(184,320)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 51,726	51,726		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 336	336		
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)				\$ 636,399	636,399		

* 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	\$ 3,084		
30	IV8	Misc Income	\$ 180		
Total Other Salaries Adjustment			\$ 3,264	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Bank charges	\$ 51,726		
Total Other A&G Adjustments			\$ 51,726	\$ -	\$ -

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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 636,399	636,399		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 387,123	387,123		
28.	20	5d	Ambulance/Limousine	\$ 10,381	10,381		
29.	20	5f	X-rays, etc	\$ 25,692	25,692		
30.	20	5b	Laboratory	\$ 27,216	27,216		
31.	20	5c	Medical Supplies	\$ 23,511	23,511		
32.	20	5e2	Oxygen (non emergency)	\$ 24,609	24,609		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 20,308	20,308		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,757	5,757		
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.	\$ 41	41		
44.			Other - Miscellaneous Administrative	\$			
45.	18	2c	Management Fees Direct	\$ (50,269)	(50,269)		
46.	20	5j	Management Fees Indirect	\$ (44,684)	(44,684)		
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)				\$ 1,066,084	1,066,084		

*** 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	\$ 3,777		
20	5j	Cable & Televison	\$ 16,531		
Total Other Ancillary Costs			\$ 20,308	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Carryforward Equipment AJE	\$ 5,757		
Total Excess Movable Equipment Depreciation			\$ 5,757	\$ -	\$ -

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 Beacon	2182-C	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 17,789,767	17,789,767			
b. Medicaid Room and Board Contractual Allowance **	\$ (10,101,145)	(10,101,145)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,835,477	2,835,477			
b. Medicare Room and Board Contractual Allowance **	\$ 312,138	312,138			
4. a. Private-Pay Residents and Other	\$ 1,660,713	1,660,713			
b. Private-Pay Room and Board Contractual Allowance **	\$ (446,855)	(446,855)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 221,913	221,913			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (221,913)	(221,913)			
c. Prescription Drugs - Non-Medicare	\$ 175,721	175,721			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (175,721)	(175,721)			
2. a. Medical Supplies - Medicare	\$ 10,911	10,911			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (7,471)	(7,471)			
c. Medical Supplies - Non-Medicare	\$ 2,813	2,813			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (2,813)	(2,813)			
3. a. Physical Therapy - Medicare	\$ 891,179	891,179			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (695,374)	(695,374)			
c. Physical Therapy - Non-Medicare	\$ 302,650	302,650			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (302,650)	(302,650)			
4. a. Speech Therapy - Medicare	\$ 287,130	287,130			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (229,303)	(229,303)			
c. Speech Therapy - Non-Medicare	\$ 111,690	111,690			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (111,690)	(111,690)			
5. a. Occupational Therapy - Medicare	\$ 862,337	862,337			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (671,522)	(671,522)			
c. Occupational Therapy - Non-Medicare	\$ 298,110	298,110			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (298,110)	(298,110)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 786,336	786,336			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,284,318	13,284,318			
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>)	\$ 41	41			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 240,863	240,863			
V. Total Other Revenue (1 thru 8)	\$ 240,904	240,904			
VI. Total All Revenue (III + V)	\$ 13,525,222	13,525,222			

* 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	Misc Revenue from 2021 CRF funding	\$ 128,608		
	Misc Revenue from 2020 CRF funding	\$ 657,728		
Total Other Resident Revenue		\$ 786,336	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
pg 31, L A	Interest on A/R	N/A	\$ 41		
Total Interest Income			\$ 41	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Bad Debts Recovery	\$ 240,683		
N/A	Misc Income	\$ 180		
Total Other Revenue		\$ 240,863	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beach	2182-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	345,433
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,731,446
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	20,953
5. Prepaid Expenses			\$	451,052
a. Prepaid Insurance	259,447			
b. Prepaid Expense	20,443			
c. Prepaid Interest	25,611			
d. See Schedule	145,551			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(202,175)
8. Other Current Assets (<i>itemize</i>)			\$	6,318
Mortgage Reserve Fund	6,318			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,353,027
B. Fixed Assets				
1. Land			\$	546,300
2. Land Improvements	*Historical Cost	162,495	\$	2,443
	Accum. Depreciation	160,052		Net
3. Buildings	*Historical Cost	9,527,345	\$	2,885,132
	Accum. Depreciation	6,642,213		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	321,794	\$	19,093
	Accum. Depreciation	302,701		Net
6. Movable Equipment	*Historical Cost	1,084,538	\$	120,183
	Accum. Depreciation	964,355		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	9,411
Carryforward Equipment Adjustment	9,411			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,582,562

* 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	
		A/R Related Parties	\$ 145,551
		Total Prepaid Expenses	\$ 145,551

Schedule of Other Current Assets (Itemize) 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 Fixed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Project Development	\$ 215,434
		Total Other Assets	\$ 215,434

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 Beac	2182-C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	6,935,589
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	2,773,128
Unamortized Bed License		2,497,302		
Deferred Finance Fees		60,392		
See Schedule		215,434		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,773,128
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	9,708,717

* 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 Br	2182-C	9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,313,969
2. Notes Payable (<i>itemize</i>)			\$	3,626,261
Due from Related Party				3,626,261

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>)			\$	313,785
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	321,180
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>)			\$	7,677
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,200,203
Acc'd Operating Expenses				79,482
Acc'd Expense - CT Sales Tax				(143)
Provider Taxes Due				1,108,917
Acc'd Health Insurance				11,947 See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	7,783,075

* 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 B	License No. 2182-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				7,783,075
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 8,841,988
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 8,841,988
C. Total All Liabilities (Lines A-13 + B-5)				\$ 16,625,063

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	9/30/2021	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			\$	(3,023,643)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,897,548)
6. Gain or Loss for Period			\$	4,845
10/1/2020 thru 9/30/2021				
7. Total Net Worth			\$	(6,916,346)
C. Total Reserves and Net Worth			\$	(6,916,346)
D. Total Liabilities, Reserves, and Net Worth			\$	9,708,717

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacq	2182-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(6,366,634)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,525,222
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,520,377
D. Net Income or Deficit			\$	4,845
E. Balance			\$	(6,361,789)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Health Insurance	(129,353)			
	(425,204)			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	(554,557)
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			\$	(6,916,346)
	09/30/21			

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 9/30/2021	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				