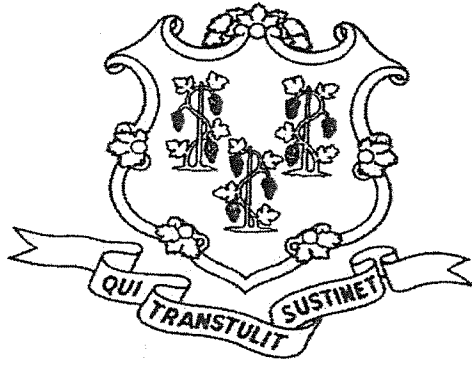


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2182C	RHNS	(Specify)	Medicare Provider 07-5390
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Medicaid Provider Numbers:	CCNH 2182C	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) Naugatuck Health Care LLC d/b/a Beacon Brook Health	License No. 2182C	Report for Year Ended 9/30/2019	Page 1	of 37
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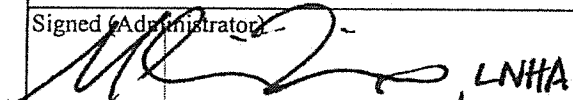
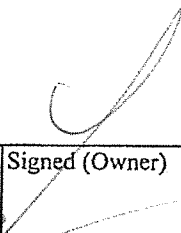

Administrator's/Owner's Certification

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, 2018 and ending September 30, 2019, 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)  LNHA		Date 2/17/2020	Signed (Owner) 		Date 2/17/2020
Printed Name (Administrator) Melissa Vivo			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of CT	Date 2/17/2020	Signed (Notary Public) 	Comm. Expires 8/1/2022	
Address of Notary Public 38 Linden St. Mainville CT 06062					

(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 10/1/2018	To 9/30/2019
Address of Facility 89 Weid Drive Naugatuck, CT 06770				
Report Prepared By Athena Health Care Associates		Phone Number 860-751-3900	Date 2/3/2020	
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 9/30/2019	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 2182C	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.:		

General Information and Questionnaire
Partners/Members

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Hea		License No. 2182C	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		234 Church St, Ste 901, New Haven, CT 06510		CT	
Name of Partners/Members	Business Address	Title		% Owned	
Lawrence G Santilli	135 South Rd, Farmington, CT 06032	Manager		73.34	
Conservators for Lawrence E S	135 South Rd, Farmington, CT 06032			14	
Valerie Chakalos Santilli	135 South Rd, Farmington, CT 06032			4	
Michael E. Mosier	135 South Rd, Farmington, CT 06032			4.66	
Diane Curtis	135 South Rd, Farmington, CT 06032			4	

General Information and Questionnaire Related Parties*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health	License No. 2182C	Report for Year Ended 9/30/2019	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"/>	>98%	Interfacility loans	Pg 33, A2		
Athena Health Care Services Inc. 401(k) Plan	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Facility participates in a group 401 (k) plan	Pg 15, line 1a		
Athena Captive LLC	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp Captive	Pg 15 1a	386,862	386,862
Athena Health Care Insurance	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15, ln 1a5	1,309,719	1,309,719
Procure LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	>50%	Pharmacy	Pg 20, 5a2	251,879	251,879
Athena Healthcare	135 South Rd, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>	see attached	see attached	see attached	see attached
Athena Health Care Systems	135 South Rd, Farmington, CT 06032	<input checked="" type="radio"/>	>50%	Management Fee	Page 17		249,863
		<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.

Beacon Brook	Name of Related Individual or Company	Address	Also Provides Goods/Services To Non-Related Parties YES No	Description of Goods/Services Provided	Indicate Where Costs Are Included in Annual Report Page #/Line #	Cost Reported	Actual Cost to the Related Party
	Athena Health Care Assoc. Inc.	135 South Road Farmington, CT 06032	X	Business Promotion, Postage Data Processing Nursing Supplies employee relations Repairs & Maintenance	Pg. 16 m13 Pg 16 m7 Pg. 16 m13 Pg. 20 5a2 Pg16. M3 Pg 22 6a	1,106 352 4,538 163 10,179 26,081	1,106 352 4,538 163 10,179 26,081

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Bro	License No. 2182C	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> 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.)				
<input type="radio"/> Yes <input checked="" type="radio"/> 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		2182C	9/30/2019	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Annual Amount Claimed
	Yes	No				
Pitney Bowes, PO Box 856390, Louisville, KY 40285	<input type="radio"/>	<input checked="" type="radio"/>	11/20/17	60 months	1,207	1,207
Leaf, 1720A Crete St., Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	02/08/17	48 months	14,395	11,030
	<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"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ****	
					12,237	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Lease Agreement

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Agreement Number

Your Business Information

Full Legal Name of Lessee / DBA Name of Lessee			Tax ID # (FEIN/TIN)		
BEACONBROOK HEALTH CARE CENTER					
Sold-To: Address					
89 Weid Dr. Naugatuck, CT, 06770-4764, US					
Sold-To: Contact Name		Sold-To: Contact Phone #		Sold-To: Account #	
karen wilke		2037299889		0010667587	
Bill-To: Address					
89 Weid Dr. Naugatuck, CT, 06770-4764, US					
Bill-To: Contact Name		Bill-To: Contact Phone #		Bill-To: Account #	Bill-To: Email
karen wilke		2037299889		0010667587	administration@beaconbrookhc.com
Ship-To: Address					
89 Weid Dr. Naugatuck, CT, 06770-4764, US					
Ship-To: Contact Name		Ship-To: Contact Phone #		Ship-To: Account #	
karen wilke		2037299889		0010667587	
PO #					

Your Business Needs

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

Your Payment Plan

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

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power[®] transaction fees included
- Purchase Power[®] transaction fees extra

Does not include any applicable sales use or excise taxes which will be billed separately

Your Signature Below

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

Not Applicable

State/Entity's Contract#

[Handwritten Signature]

Lessee Signature

Print Name

Title

Date

Email Address

Linda P. Garcia
Administrator
11/20/17
administrator@beaconbrockhc.com

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

Jeffrey Mesite

jeffrey.mesite@pb.com

Account Rep Name

Email Address

General Information and Questionnaire
Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a	License No. 2182C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Dr. Shelton, CT 06484
2 Marcum LLP	555 Long Wharf Dr. Shelton, CT 06484
3	
4	

Services Provided by This Firm (*describe fully*)

1	2018 tax return & audit	\$	4,364
2	9/30/18 Medicare cost report	\$	2,700
3		\$	
4		\$	
			Charge for Services Provided
			\$ 7,064

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	860-240-6000
4 Michael Mormile (State of CT Probate Court)/ Ronald Merancy	203-720-7046
5 Littler Mendelson P.C./ Senior Planning	732-961-8430

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

1	200 Connecticut Ave., Norwalk, CT 06854
2	186 Newington Rd, West Hartford, CT06110
3	City Place 185 Asylum St, Hartford, CT 06103
4	229 Church St, Naugatuck, CT 06770
5	PO Box 207137, Dallas, TX 75320/ 100 Blvd Avenues of the Americas, Lakewood, NJ 08701

Services Provided by This Firm (*describe fully*)

1	AR Collections : Disallow	\$	22,825
2	Conservator Request: Disallow	\$	1,211
3	Misc Issues (Disallow)	\$	943
4	Conservator Request: Disallow	\$	339
5	AR Collections : Disallow	\$	2,540
			Charge for Services Provided
			\$ 27,858

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	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2019			Page 8	of 37										
					License No. 2182C					Period 10/1 Thru 6/30			Period 7/1 Thru 9/30						
					Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS (Specify)	Total	CCNH	RHNS (Specify)				
1. Certified Bed Capacity																			
A. On last day of PREVIOUS report period	126	126	126		126	126	126	126	126			126	126						
B. On last day of THIS report period	126	126	126		126	126	126	126	126			126	126						
2. Number of Residents																			
A. As of midnight of PREVIOUS report period	110	110	110		110	110	110	110	110			119	119						
B. As of midnight of THIS report period	123	123	123		119	119	119	119	123			123	123						
3. Total Number of Days Care Provided During Period																			
A. Medicare	4,486	4,486	4,486		3,359	3,359	3,359	3,359	1,127			1,127	1,127						
B. Medicaid (Conn.)	37,599	37,599	37,599		28,334	28,334	28,334	28,334	9,265			9,265	9,265						
C. Medicaid (other states)																			
D. Private Pay	1,306	1,306	1,306		819	819	819	819	487			487	487						
E. State SSI for RCH																			
F. Other (Specify) Managed Care	303	303	303		192	192	192	192	111			111	111						
G. Total Care Days During Period (3A thru F)	43,694	43,694	43,694		32,704	32,704	32,704	32,704	10,990			10,990	10,990						
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																			
A. Medicaid Bed Reserve Days	165	165	165		150	150	150	150	15			15	15						
B. Other Bed Reserve Days	19	19	19		4	4	4	4	15			15	15						
5. Total Resident Days (3G + 4A + 4B)	43,878	43,878	43,878		32,858	32,858	32,858	32,858	11,020			11,020	11,020						

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Br			License No. 2182C			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		103		4		7						
Per Diem Rate													
a. One bed rm.	548.86		239.88		587.00		421.81						
b. Two bed rms.	548.86		239.88		572.00		421.81						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								6,376	6,376				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,322	1,322				
2. Restorative Treatments													
C. Other								10,633	10,633				
D. Total Physical Therapy Treatments								18,331	18,331				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								1,486	1,486				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								585	585				
2. Restorative Treatments													
C. Other								1,255	1,255				
D. Total Speech Therapy Treatments								3,326	3,326				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								6,166	6,166				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,593	1,593				
2. Restorative Treatments													
C. Other								10,251	10,251				
D. Total Occupational Therapy Treatments								18,010	18,010				

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 Car	2182C	9/30/2019	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)	139,322	2,251				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	243,767	10,551				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	56,366	2,136				
c. Dietary Workers	447,755	31,179				
6. Housekeeping Service						
a. Head Housekeeper	59,592	2,212				
b. Other Housekeeping Workers	248,251	18,907				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	64,516	2,189				
b. Other Maintenance Workers	51,536	2,458				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	132,127	10,521				
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	235,028	4,071				
b. RN						
1. Direct Care	349,763	8,080				
2. Administrative**	531,231	18,734				
c. LPN						
1. Direct Care	1,363,822	46,426				
2. Administrative**						
d. Aides and Attendants	1,914,174	112,835				
e. Physical Therapists	447,215	13,437				
f. Speech Therapists	136,591	3,006				
g. Occupational Therapists	274,441	7,440				
h. Recreation Workers	161,326	7,891				
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	162,545	5,861				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,019,368	310,185				

* 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		2182C		9/30/2019		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		2182C		9/30/2019		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***									
Joanne Kotulski (10/1/18-1/10/19)	46,012		Health & Life insurances, payroll taxes	Day to day operations of the nursing home facility	633	A2			
Melissa Vivo (1/11/19-9/30/19)	93,310		Health & Life insurances, payroll taxes	Day to day operations of the nursing home facility	1,618	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

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	2182C	9/30/2019	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	4,990	125				
2. Dentist	8,379	39				
3. Pharmacist	12,609	262				
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	343				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	283					
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	1,631	4				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	73,664	958				
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	131,556	1,731				

* 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		2182C	9/30/2019	14	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"/>		
Procare LTC, 110 Bi-County Blvd, Suite 121, Farmingdale, NY 11735	Pharmacy Services	<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"/>		
Mary Jane Leonetti, 245 Cherry Ave Unit 21N, Watertown, CT 06795	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
SDX Dysphagia Experts, 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"/>		
HD Audiology Group, 888 Worcester St., Wellesley, MA 02482	Speech	<input type="radio"/>	<input checked="" type="radio"/>		
Access Therapies, PO Box 823461, Philadelphia, PA	Physical Therpay	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Eye Care Group, 888 Worcester St., Wellesley, MA 02482	Eyecare	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, 653 Main St., Plainville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Waterbury Orthopedic Assoc, 1211 West Main St., Waterbury, CT 06708	Orthopedist	<input type="radio"/>	<input checked="" type="radio"/>		
Yale New Haven Hospital, PO Box 780406, Philadelphia, PA	Physician	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook	2182C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 386,862	386,862		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 88,858	88,858		
4. Social Security (F.I.C.A.)	\$ 455,191	455,191		
5. Health Insurance	\$ 1,129,732	1,129,732		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 32,563	32,563		
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*	\$ 83,764	83,764		
d. Accounting and Auditing	\$ 7,064	7,064		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,858	27,858		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 61,730	61,730		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,840	36,840		
2. Cellular Phones	\$ 1,847	1,847		
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*	\$ 500	500		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 827,152	827,152		
Subtotal	\$ 3,139,961	3,139,961		

* 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	2182C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	3,139,961	3,139,961			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,465	6,465			
3. Gifts to Staff and Residents	\$ 23,581	23,581			
4. Employee Travel	\$ 1,941	1,941			
5. Education Expenses Related to Seminars and Conventions	\$ 4,182	4,182			
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>)	\$ 8,960	8,960			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 16,072	16,072			
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	\$ 4,244	4,244			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,608	6,608			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 987	987			
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	\$ 100,040	100,040			
C-14 Total Administrative & General Expenditures	\$ 3,313,041	3,313,041			

* 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	\$ 16,072		
Total Other Advertising	\$ 16,072	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AHCA PDPM Academy	\$ 1,250		
CAHCF	\$ 5,358		
Total Dues	\$ 6,608	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee physicals & background checks	\$ 13,038		
Bank fees	\$ 29,122		
Payroll processing fees	\$ 24,270		
Data processing fees	\$ 32,539		
Licenses	\$ 935		
Utility audit	\$ 136		
Total Other Administrative and General	\$ 100,040	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Naugatuck Health Care LLC d/b/a Beacor	2182C	9/30/2019	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 28, line 21
Allocation of Above		Indirect 16%	Pg 29, line 46
Allocation of Above		Direct 18%	Pg 29, line 45
Cost of Management Fee included as an add back on Pg 28, Line 21, Pg29 lines 45 & 46			

* 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. 2182C	Report for Year Ended 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 275,193	275,193		
2.	Non-Food Supplies	\$ 29,778	29,778		
3.	Other (Specify) _____ Dishes	\$ 7,163	7,163		
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)		\$ 312,134	312,134		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	359	359		
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.	\$263
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		2182C	9/30/2019	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	12,301	12,301	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Supplies		\$	7,247	7,247	
3D. Total Laundry Expenditures (3a + b + c)		\$	19,548	19,548	
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		2182C	9/30/2019		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. \$	58,589	58,589		
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)		\$ 58,589	58,589		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Procure LTC		\$ 239,750	239,750		
b.	Medicine Cabinet Drugs		\$ 1,408	1,408		
c.	Medical and Therapeutic Supplies		\$ 321,828	321,828		
d.	Ambulance/Limousine***		\$ 522	522		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 55,949	55,949		
f.	X-rays and Related Radiological Procedures***		\$ 14,301	14,301		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 13,103	13,103		
i.	Recreation		\$ 18,772	18,772		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 148,330	148,330		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 813,963	813,963		

* 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)
Management Fee Direct			
Medical Equip Rentals- Medicaid	\$ 48,335		
Physical Therpay Supplies	\$ 39,639		
Oxygen Concentrator Rentals	\$ 12,766		
Cable TV fees	\$ 19,125		
Medical Equip Rentals- Other	\$ 28,346		
Occupational Therapy Supplies	\$ 119		
Total Other Resident Care	\$ 148,330	\$ -	\$ -

**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		2182C	9/30/2019	21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
ADP	100 Corporate Dr, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	24,716				16 m13
CT Waste Processing	P.O. Box 415 Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	27,921				22 6f
Procare LTC	111 Executive Blvd, Farmingdale, NY 11735	<input checked="" type="radio"/>	<input type="radio"/>	Common Owners: Minority Interest	Pharmacy	251,279				20 5a2
Commercial Property Services	PO Box 425, Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal	16,474				22 6f
Winterberry Landscape Management LLC	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Groundskeeping	10,430				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"/>							
		<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	2182C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 119,348	119,348				
b. Heat	\$ 64,998	64,998				
c. Light & Power	\$ 154,575	154,575				
d. Water	\$ 51,839	51,839				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,237	12,237				
f. Other (<i>itemize</i>)	\$ 90,865	90,865				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 493,862	493,862				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 1,060	1,060				
b. Building & Building Improvements	\$ 291,009	291,009				
c. Non-Movable Equipment	\$ 10,789	10,789				
d. Movable Equipment	\$ 45,354	45,354				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 348,212	348,212				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 15,426	15,426				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$ 1,018	1,018				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 16,444	16,444				
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	\$ 211,180	211,180				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 18,099	18,099				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 593,935	593,935				

* 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)
Rubbish Removal	\$ 29,357		
Snow Removal	\$ 16,474		
Supplies	\$ 34,604		
Groundskeeping	\$ 10,430		
Total Other Repairs and Maintenance	\$ 90,865	\$ -	\$ -

Depreciation Schedule

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182C		Report for Year Ended 9/30/2019				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	157,060	S/L	Various	1,060		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal								1,060	
B. Building and Building Improvements									
1. Acquired prior to this report period	9,401,658		9,401,658	5,763,054	S/L	Various	287,445		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	73,904		73,904		S/L	Various	3,564		
B-4. Subtotal								291,009	
C. Non-Movable Equipment									
1. Acquired prior to this report period	321,794		321,794	277,333	S/L	Various	10,789		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal								10,789	
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)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal								45,354	
E. Total Depreciation								348,212	

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:				
see attached	see attached	\$ 73,904	see attached	\$ 3,564
Total additions for Building Improvements		\$ 73,904		\$ 3,564 *
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	Cost	Useful Life	Depreciation
Additions:				
See Attached	See Attached	\$ 35,860	See attached	\$ 2,907
Total additions for Movable Equipment		\$ 35,860		\$ 2,907 *
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:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**BEACON BROOK HEALTH CARE CENTER
BUILDING IMPROVEMENTS**

		1922	ACCT.#
DATE	DESCRIPTION	AMOUNT \$	LIFE Depreciation
		\$3,627,839.46	
10/31/2018	HVAC Units	\$6,806.40	15 \$227
11/30/2018	replace actuators	\$2,098.29	5 \$210
11/30/2018	new gaskets	\$1,429.48	5 \$143
12/31/2018	maint on domestic water line	\$6,221.20	10 \$311
12/31/2018	emerg lighting repairs	\$14,664.00	10 \$732
12/31/2018	New panel	\$3,467.01	10 \$173
1/31/2019	replace actuators	\$2,098.29	5 \$210
1/31/2019	new water source heat pump	\$8,155.72	10 \$408
1/31/2019	new compressor	\$2,792.80	10 \$140
2/28/2019	new doors	\$5,849.25	15 \$195
2/28/2019	new heat pump	\$3,403.20	10 \$170
4/30/2019	new doors	\$2,924.62	15 \$98
5/31/2019	boiler repairs	\$1,084.30	5 \$108
6/30/2019	new compressor	\$519.52	10 \$26
9/30/2019	security doors	\$12,389.78	15 \$413
	TOTAL ACQUISITIONS FOR FY	\$73,903.86	\$3,564

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care		2182C		9/30/2019		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. Wound vac warranty	7	14	2	3,988	2,970	None	Nonw	1,018	
2.									
3.									
A-4. Subtotal									1,018
B. Mortgage Expense									
1. Finance Fees-Santander	9	2016	6	91,342		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									16,444

* 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. 2182C	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	11/01/93				
5. Total Licensed Bed Capacity	126				
6. Square Footage					
7. Acquisition Cost					
a. Land	546,300				
b. Building	5,739,513				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	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 9/30/19	9,445,999				
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		2182C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 320882	320,882		
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)			\$ 320,882	320,882		

(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		2182C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				320,882	320,882		
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 Int \$6,896				\$	6,896	6,896	
13. Total All Interest Expense (12B7 + 12C3 + 12D)							
				\$	327,778	327,778	
14. Insurance							
a. Insurance on Property (buildings only)							
				\$	82,714	82,714	
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)							
				\$	82,714	82,714	
15. Total All Expenditures (A-13 thru C-14)							
				\$	13,166,488	13,166,488	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care C				2182C	9/30/2019	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	\$ 274,441	274,441		
4.			Other - See attached Schedule	\$ 2,956	2,956		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 283	283		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 83,764	83,764		
10.			Accounting	\$			
10a.			Legal	\$ 27,858	27,858		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 960	960		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l3	Gifts, flowers and coffee shops	\$ 23,581	23,581		
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&	Unallowable Advertising *	\$ 16,072	16,072		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 500	500		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ (164,910)	(164,910)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 29,122	29,122		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 263	263		
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)				\$ 294,890	294,890		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Marketing Salaries & Benefits	\$ 2,956		
Total Other Salaries Adjustment			\$ 2,956	\$ -	\$ -

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	\$ 29,122		
Total Other A&G Adjustments			\$ 29,122	\$ -	\$ -

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				2182C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 294,890	294,890		
Page 20 - Resident Care Supplies***							
27.	20	5a1 &	Prescription Drugs	\$ 239,750	239,750		
28.	20	5d	Ambulance/Limousine	\$ 522	522		
29.	20	5f	X-rays, etc	\$ 14,301	14,301		
30.	20	5h	Laboratory	\$ 13,103	13,103		
31.	20	5c	Medical Supplies	\$ 15,008	15,008		
32.	20	5 e2	Oxygen (non emergency)	\$ 55,949	55,949		
33.	20	5j	Occupational Therapy	\$ 119	119		
34.			Other - See Attached Schedule	\$ 28,346	28,346		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,552	5,552		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 15,525	15,525		
43.	30	IV5	Interest Income on Account Rec.	\$ 49	49		
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$ (44,975)	(44,975)		
46.			Management Fees Indirect	\$ (39,978)	(39,978)		
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)				\$ 598,161	598,161		

*** 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.

Total Other Adjustments			\$ 15,525	\$ -	\$ -

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			\$ -	\$ -	\$ -

Beacon Brook Moveable Equipment Carryforward Schedule

Cost Year	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Totals	
	Excess Over CON Adj #1	Excess Over CON Adj #2	Dryer Reclass	Dryer Reclass	2000 Bed Addition Adj #1	2000 Bed Addition Adj #2	2014 Joerns Bed Credit	2015 cost reports - tv's	2017 cost report TV's	
Cost	\$ 26,458	\$ 12,245	\$ (1,583)	\$ 1,583	\$ 21,632	\$ 55,977	\$ 8,907	\$ 691	\$ 24,102	\$ 150,012
Term	\$ 5	\$ 10	\$ 10	\$ 10	\$ 10	\$ 15	\$ 15	\$ 5	\$ 5	
	ADD BACK									
1995 Deprec	\$ 2,646	\$ 612								\$ 3,258
1995 Book Value	\$ 23,812	\$ 11,633								\$ 35,445
1996 Deprec	\$ 5,292	\$ 1,224	\$ (79)							\$ 6,437
1996 Book Value	\$ 18,520	\$ 10,409	\$ (1,504)							\$ 27,425
1997 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 79						\$ 6,437
1997 Book Value	\$ 13,228	\$ 9,185	\$ (1,346)	\$ 1,504						\$ 22,571
1998 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 158						\$ 6,516
1998 Book Value	\$ 7,936	\$ 7,961	\$ (1,188)	\$ 1,346						\$ 16,055
1999 Deprec	\$ 5,292	\$ 1,224	\$ (158)	\$ 158						\$ 6,516
1999 Book Value	\$ 2,644	\$ 6,737	\$ (1,029)	\$ 1,188						\$ 9,540
2000 Deprec	\$ 2,644	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732				\$ 9,763
2000 Book Value	\$ -	\$ 5,513	\$ (871)	\$ 1,029	\$ 19,469	\$ 52,245				\$ 77,385
2001 Deprec	\$ -	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732				\$ 7,119
2001 Book Value	\$ 4,289	\$ (713)	\$ 871	\$ 17,306	\$ 48,513					\$ 70,266
2002 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2002 Book Value	\$ 3,065	\$ (554)	\$ 713	\$ 15,143	\$ 44,781					\$ 63,148
2003 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2003 Book Value	\$ 1,841	\$ (396)	\$ 554	\$ 12,980	\$ 41,049					\$ 56,028
2004 Deprec	\$ 1,224	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 7,119
2004 Book Value	\$ 617	\$ (238)	\$ 396	\$ 10,817	\$ 37,317					\$ 48,909
2005 Deprec	\$ 617	\$ (158)	\$ 158	\$ 2,163	\$ 3,732					\$ 6,512
2005 Book Value	\$ -	\$ (79)	\$ 238	\$ 8,654	\$ 33,585					\$ 42,398
2006 Deprec	\$ -	\$ (79)	\$ 158	\$ 2,163	\$ 3,732					\$ 5,974
2006 Book Value	\$ -	\$ -	\$ 79	\$ 6,491	\$ 29,853					\$ 36,423
2007 Deprec	\$ -	\$ -	\$ 79	\$ 2,163	\$ 3,732					\$ 5,974
2007 Book Value	\$ -	\$ -	\$ -	\$ 4,328	\$ 26,121					\$ 30,449
2008 Deprec	\$ -	\$ -	\$ -	\$ 2,163	\$ 3,732					\$ 5,895
2008 Book Value	\$ -	\$ -	\$ -	\$ 2,165	\$ 22,389					\$ 24,554
2009 Deprec	\$ -	\$ -	\$ -	\$ 2,165	\$ 3,732					\$ 5,897
2009 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 18,657					\$ 18,657
2010 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2010 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 14,925					\$ 14,925
2011 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2011 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 11,193					\$ 11,193
2012 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2012 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 7,461					\$ 7,461
2013 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,732					\$ 3,732
2013 Book Value	\$ -	\$ -	\$ -	\$ -	\$ 3,729					\$ 3,729
2014 Deprec	\$ -	\$ -	\$ -	\$ -	\$ 3,729	\$ 594				\$ 4,323
2014 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,313				\$ 8,313
2015 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 69			\$ 663
2015 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,719	\$ 622			\$ 8,341
2016 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138			\$ 732
2016 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,125	\$ 484			\$ 7,609
2017 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 2,410		\$ 3,142
2017 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,531	\$ 346	\$ 21,692		\$ 28,569
2018 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 4,820		\$ 5,552
2018 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,937	\$ 208	\$ 16,872		\$ 23,017
2019 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 138	\$ 4,820		\$ 5,552
2019 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,343	\$ 70	\$ 12,052		\$ 17,465
2020 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594	\$ 70	\$ 4,820		\$ 5,484
2020 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,749	\$ (0)	\$ 7,232		\$ 11,981
2021 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594		\$ 4,820		\$ 5,414
2021 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,155		\$ 2,412		\$ 6,567
2022 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594		\$ 2,412		\$ 3,006
2022 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,561		\$ (0)		\$ 3,561
2023 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594				\$ 594
2023 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,967				\$ 2,967
2024 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594				\$ 594
2024 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,373				\$ 2,373
2025 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594				\$ 594
2025 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,779				\$ 1,779
2026 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594				\$ 594
2026 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185				\$ 1,185
2027 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 594				\$ 594
2027 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591				\$ 591
2028 Deprec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591				\$ 591
2028 Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Naugatuck Health Care LLC d/b/a Beacon		2182C		9/30/2019		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	21,251,327	21,251,327		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(12,357,657)	(12,357,657)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,810,049	1,810,049		
	b.	Medicare Room and Board Contractual Allowance **	\$	121,535	121,535		
4.	a.	Private-Pay Residents and Other	\$	1,612,551	1,612,551		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(260,615)	(260,615)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	147,212	147,212		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(147,212)	(147,212)		
	c.	Prescription Drugs - Non-Medicare	\$	139,568	139,568		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(139,568)	(139,568)		
2.	a.	Medical Supplies - Medicare	\$	14,854	14,854		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$	(12,446)	(12,446)		
	c.	Medical Supplies - Non-Medicare	\$	20,805	20,805		
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$	(20,805)	(20,805)		
3.	a.	Physical Therapy - Medicare	\$	741,053	741,053		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(558,060)	(558,060)		
	c.	Physical Therapy - Non-Medicare	\$	313,650	313,650		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(313,650)	(313,650)		
4.	a.	Speech Therapy - Medicare	\$	278,510	278,510		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(185,153)	(185,153)		
	c.	Speech Therapy - Non-Medicare	\$	128,685	128,685		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(128,685)	(128,685)		
5.	a.	Occupational Therapy - Medicare	\$	735,472	735,472		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(550,071)	(550,071)		
	c.	Occupational Therapy - Non-Medicare	\$	232,710	232,710		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(232,710)	(232,710)		
6.	a.	Other (Specify) - Medicare	\$				
	b.	Other (Specify) - Non-Medicare	\$	13,922	13,922		
III. Total Resident Revenue (Section I. thru Section II.)				\$	12,655,271	12,655,271	
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 (Specify)			\$	498	498	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	81,685	81,685	
V. Total Other Revenue (1 thru 8)				\$	82,183	82,183	
VI. Total All Revenue (III + V)				\$	12,737,454	12,737,454	

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Retroactives	\$ 13,922		
Total Other Resident Revenue		\$ 13,922	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Pg 31, line	Interest on Accts Rec	N/A	\$ 498		
Total Interest Income			\$ 498	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
N/A	Bad debt recoveries	\$ 81,685		
Total Other Revenue		\$ 81,685	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Bead	2182C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	307,530
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,949,126
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	23,534
5. Prepaid Expenses			\$	391,606
a. Prepaid Insurance	362,684			
b. Prepaid Expense other	3,171			
c. Prepaid Health Insurance	17,895			
d. See Schedule	7,856			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,299
Mortgage Reserve Fund	7,299			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,679,095
B. Fixed Assets				
1. Land			\$	546,300
2. Land Improvements	*Historical Cost	162,495	\$	4,375
	Accum. Depreciation	158,120		Net
3. Buildings	*Historical Cost	9,475,562	\$	3,421,499
	Accum. Depreciation	6,054,063		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	321,794	\$	33,672
	Accum. Depreciation	288,122		Net
6. Movable Equipment	*Historical Cost	1,050,594	\$	171,356
	Accum. Depreciation	879,238		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	17,465
Equipment Carry forward adjustment	17,465			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,194,667

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
		AR Related Parties	\$ 7,856
		Total Prepaid Expenses	\$ 7,856

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 Fixed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Deferred Finance Fees	\$ 99,844
		Total Other Assets	\$ 99,844

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	2182C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	6,873,762
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	_____	3,988	
	Accum. Depreciation	_____	3,988	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>)			\$	2,614,015
	Project Development	_____	16,869	
	Unamortized Bed License	_____	2,497,302	
	See Schedule	_____	99,844	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,614,015
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	9,487,777

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

**BEACON BROOK HEALTH CARE CENTER
ACCRUED EXPENSES - OPERATING
September 30, 2019**

ACCT. # **2170**

DESCRIPTION	DEBIT	CREDIT	BALANCE
Health Insurance	\$93,902.27	\$197,623.06	(\$103,720.79)
Health Insurance	\$61,215.87		\$61,215.87
Clear Water Oct	\$201.00		\$201.00
Maint & Repair Oct	\$464.75		\$464.75
Maint & Repair Oct	\$273.32		\$273.32
Nursing pool		\$3,254.18	(\$3,254.18)
W/C comp		\$9,176.00	(\$9,176.00)
Medical Dir Sept		\$2,500.00	(\$2,500.00)
Unemployment tax Oct	\$420.00		\$420.00
Copier lease	\$1,200.00		\$1,200.00
			(\$54,876.03)

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		2182C	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,895,067
2. Notes Payable (<i>itemize</i>)				\$	2,586,940
Due from related parties					2,586,940
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	199,953
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	8,457
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	15,323
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	266,203
Accrued Operating expenses		54,876			
Accrued expense-sales tax		(832)			
Provider tax due		207,951			
Accrued Health Insurance		4,208	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,971,943

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon I		2182C	9/30/2019	34	37
Account				Amount	
Total Brought Forward:				4,971,943	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 9,445,999	
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>)				\$ (138,395)	
Notes Payable Thurston		(83,770)			
Notes Payable McKesson		(54,625)			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 9,307,604	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 14,279,547	

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	2182C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	(2,173,235)
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,189,501)
6. Gain or Loss for Period			\$	(429,034)
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(4,791,770)
C. Total Reserves and Net Worth			\$	(4,791,770)
D. Total Liabilities, Reserves, and Net Worth			\$	9,487,777

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacco	2182C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(4,514,953)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,737,454
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,166,488
D. Net Income or Deficit			\$	(429,034)
E. Balance			\$	(4,943,987)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Health Insurance	51,397			
Prior year lease expense adj	1,199			
Santander swap liability	524,825			
	(425,204)			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	152,217
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			\$	(4,791,770)
	09/30/19			

I. Preparer's/Reviewer's Certification

Name of Facility Naugatuck Health Care LLC d/b/a Beacon	License No. 2182C	Report for Year Ended 9/30/2019	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 CEO	Date Signed 2/17/2020		
Printed Name of Preparer Athena Health Care Associates, Inc.				
Address Address 135 South Rd, Farmington, CT 06032		Phone Number 860-751-3900		
Contacted Person Regarding Additional Information Needed Regarding This Report Neil Kluczowski		Phone Number 860-751-3986		
Contact Email Address nkluczowski@athenahealthcare.com				