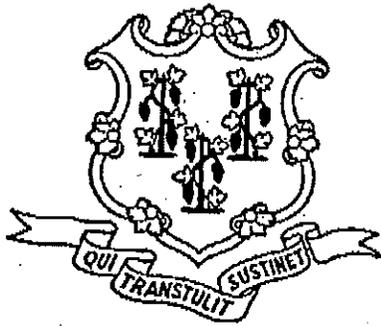
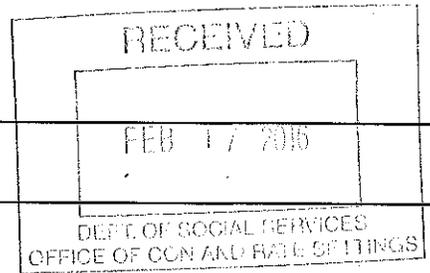


State of Connecticut



15-64

Annual Report of Long-Term Care Facility Cost Year 2015



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 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2182-C	RHNS	(Specify)	Medicare Provider No. 07-5390
------------------	----------------	------	-----------	----------------------------------

Medicaid Provider Numbers:	CCNH 2182-C	RHNS	ICF-MR
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 1	of 37
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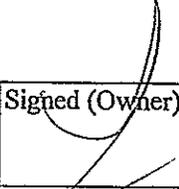
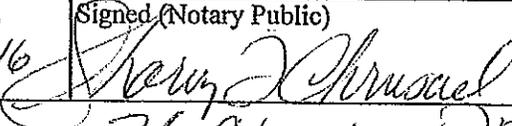
Administrator's/Owner's Certification

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 01, 2014 and ending September 30, 2015, 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 penalties 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 2/10/16
Printed Name (Administrator) Linda Garcia			Printed Name (Owner) Lawrence G Santilli		
Subscribed and Sworn to before me:	State of Conn	Date 2/10/16	Signed (Notary Public) 	Comm. Expires 03/31/20	
Address of Notary Public 76 Christine Drive Southampton CT 06489					



**MYERS AND
STAUFFER** LLC
CERTIFIED PUBLIC ACCOUNTANTS

December 11, 2013

Mr. Michael E. Mosier
Chief Financial Officer
Athena Health Care Systems
135 South Road
Farmington, CT 06032

Subject: Alternative Annual Report Approval

Dear Mr. Mosier:

This letter is a follow-up to your verbal approval regarding your request for alternative annual report utilization. We have reviewed your request for approval of the Athena Health Care Systems version of the 2013 Annual Report for the State of Connecticut. Based on our review, your version of the annual report has been approved.

It is not necessary to request approval on an annual basis. This approval will remain in effect until modifications have been made to the Annual Report by the Department of Social Services. The provider community will be notified should such changes occur. At that time, you will be required to submit a new request for approval based on the modified annual report.

Should you have any questions, please feel free to contact me at (860) 687-0790.

Sincerely,

Brittany L. Hester, Administrative Assistant

CC: Claudette B. Pickens, CPA

CC: Chris Lavigne

State of Connecticut
 Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

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	To	
		10/1/2014	9/30/2015	
Address of Facility 89 Weid Drive Naugatuck CT 06770				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/12/2016		
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 09/30/15	Page 2	of 37
Name of Facility (as shown on license) Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		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="checkbox"/> PROPRIETORSHIP <input checked="" type="checkbox"/> LLC <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> PROFIT CORP. <input type="checkbox"/> NON-PROFIT CORP. <input type="checkbox"/> GOVERNMENT <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Linda Garcia		Nursing Home Administrator's License No.:	1064	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
Not Applicable				

General Information and Questionnaire Corporate Owners

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

Not Applicable

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each

General Information and Questionnaire Individual Proprietorship

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

Not Applicable

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-4 Rev. 10/2005

General Information and Questionnaire
 Related Parties*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182-C	Report for Year Ended 9/30/2015	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
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 #	Actual Cost to the Related Party
		Yes	No			
Hospice of Massachusetts	2575 Cranberry Highway Wareham, MA 02571	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Interfacility Loan (\$50,000)	Page 33, A2	
Athena Health Care Systems	135 South Road, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Management Services, Lobbying fees, Temp Bookkeeping, MIS	Pages 16,18,& 20, pg 16m13	\$261,924
Athena Health Care 401k Plan	135 South Road Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Facility participates in common 401k plan		
Athena Health Care Systems	135 South Road Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Workers Comp Captive	Page 15 1a	\$438,256
Athena Health Care Systems	135 South Road Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Health Insurance	Page 15 1a5	\$1,299,565
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			
		<input type="checkbox"/>	<input type="checkbox"/>			

* 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 Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	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 (See listing page 13)
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.

Outpatient services



Hewlett-Packard Financial Services
200 Connell Drive Suite 5000
Berkeley Heights, NJ 07922
888-277-0670

9/17/2013

Naugatuck Health Care LLC
89 WEID DR
NAUGATUCK, CT 06770
Attn.: MIKE MOSIER

Subject: Business Lease Agreement Number: 572E0526

Dear MIKE MOSIER,

Thank you for selecting Hewlett-Packard Financial Services Company for your financial solutions.

We are in receipt of the Final invoice(s) for the above referenced Lease Number. The invoice(s) reflect an adjustment to the Total Cost originally indicated on the Schedule. The Total Cost has been adjusted from \$28,764.63 to \$28,992.21, which is an increase of \$227.58
This change was due to:

- Taxes
- Shipping/Handling
- Total Equipment Cost.
- Other as explained below

As a result of the above, your monthly payment will increase from \$547.82 to \$552.15.

All terms used herein and not defined shall have the meanings set forth in the Business Lease Agreement. All other terms and conditions of the Business Lease Agreement remain unchanged and in full force and effect.

If you should have any questions or require additional information, please contact me at 908-898-4308.

Sincerely,

Kyle Perazzone
Contract Administrator

General Information and Questionnaire Accounting Basis

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	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
 3
 4

Address (No. & Street, City, State, Zip Code)
 555 Long Wharf Drive New Haven, CT

Services Provided by This Firm (*describe fully*)

1	2014 Financial Statement Audit Additional Billing (Disallow)	\$ 410
2	2015 Tax Return & Audit	\$ 26,125
3	9/30/14 Medicare Cost Report (Disallow)	\$ 2,650
4		\$ -

Charge for Services Provided
\$29,185

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 Schettino and Temchin
 3 Murtha Cullina LLP
 4
 5

Telephone Number
 203-899-8900
 203-239-6699
 860-240-6000

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

1 200 Connecticut Avenue Norwalk, CT 06854
 2 18 Peck Street North Haven, CT
 3 City Place 185 Asylum Street Hartford, CT 06103
 4
 5

Services Provided by This Firm (*describe fully*)

1	A/R Collections (Disallow)	\$ 11,655
2	A/R Collections (Disallow)	\$ 1,875
3	IDR Business \$3,120 (Disallow) Purchase Matters \$283 (Disallow) Yr 2014 Prepare Minute Book & file Annual report \$574 (Allow)	\$ 3,977
4		\$ -
5		\$ -

Charge for Services Provided
\$17,507

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

Yes No Pg 15, Line 1e

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page of
	2182-C		09/30/15				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center							
1. Certified Bed Capacity	126	126			126	126	
A. On last day of PREVIOUS report period.....	126	126			126	126	
B. On last day of THIS report period.....							
2. Number of Residents	123	123			123	123	
A. As of midnight of PREVIOUS report period.....	123	123			119	119	
B. As of midnight of THIS report period.....							
3. Total Number of Days Care Provided During Period	8,178	8,178			6,078	6,078	2,100
A. Medicare.....	33,755	33,755			25,213	25,213	8,542
B. Medicaid (Conn.).....							
C. Medicaid (other states).....	1,647	1,647			1,378	1,378	269
D. Private Pay.....							
E. State SSI for RCH.....	666	666			504	504	162
F. Other (Specify) Managed Care	44,246	44,246			33,173	33,173	11,073
G. Total Care Days During Period (3A thru F).....							
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds	353	353			271	271	82
A. Medicaid Bed Reserve Days.....	37	37			36	36	1
B. Other Bed Reserve Days.....							
5. Total Resident Days (3G + 4A + 4B).....	44,636	44,636			33,480	33,480	11,156

Schedule of Resident Statistics (Cont'd)

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center			License No. 2182-C			Report for Year Ended 9/30/2015			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "YES", provide the following information:													
Date of Change	Place of Change (Specify)			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change.....													
2nd change.....													
3rd change.....													
4th change.....													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		93		1			13					
Per Diem Rate													
a. One bed rm.	542.40		225.05		487.00		458.05						
b. Two bed rms.	542.40		225.05		472.00		458.05						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH	RHNS	(Specify)					
A. Medicare - Part B					9,371	9,371							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,064	1,064							
2. Restorative Treatments													
C. Other					21,926	21,926							
D. Total Physical Therapy Treatments					32,361	32,361							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					982	982							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					70	70							
2. Restorative Treatments													
C. Other					2,206	2,206							
D. Total Speech Therapy Treatments					3,258	3,258							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					5,137	5,137							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					672	672							
2. Restorative Treatments													
C. Other					18,850	18,850							
D. Total Occupational Therapy Treatments					24,659	24,659							

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 Center	2182-C	9/30/2015	10	37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
Item	Total Cost and Hours				
	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)	123,112	2,085			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	236,294	10,330			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	52,476	2,065			
c. Dietary Workers	397,810	30,678			
6. Housekeeping Service					
a. Head Housekeeper	33,589	1,102			
b. Other Housekeeping Workers	257,376	21,628			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	54,855	2,113			
b. Other Maintenance Workers	39,439	2,198			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	88,710	7,571			
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	180,223	3,730			
b. RN					
1. Direct Care	560,982	16,382			
2. Administrative**	442,354	17,446			
c. LPN					
1. Direct Care	1,020,269	38,779			
2. Administrative**					
d. Aides and Attendants	1,698,940	116,116			
e. Physical Therapists	620,568	17,997			
f. Speech Therapists	125,540	3,091			
g. Occupational Therapists	343,857	9,326			
h. Recreation Workers	140,675	7,682			
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	256,498	9,686			
n. Marketing					
o. Other (Specify)					
A-13. Total Salary Expenditures	6,673,567	320,005			

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182-C		Report for Year Ended 9/30/2015		Page 11	of 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.

State of Connecticut
 Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Naukatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182-C		Report for Year Ended 9/30/2015		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Linda P. Garcia (10/1/2014 - 09/30/2015)	123,112		Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	2,085	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	2182-C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian.....	14,348	375				
2. Dentist.....	1,650	6				
3. Pharmacist.....	9,277	131				
4. Podiatrist.....						
5. Physical Therapy						
a. Resident Care.....	71,631	1,379				
b. Other.....						
6. Social Worker.....						
7. Recreation Worker.....						
8. Physicians						
a. Medical Director (entire facility).....	50,400	285				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**.....						
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.....	5,268	9				
b. Other.....						
10. Occupational Therapist						
a. Resident Care.....	12,962	197				
b. Other.....						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	498	8				
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	166,033	2,389				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182-C	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Advanced Medical Personnel P.O. Box 392450 Pittsburgh, PA 15251-9450	Occupational Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Janine Gillum, 19 Eden Hill Road Newtown, CT 06470	Dietician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Robert Badrigian, 5 South Main St, Suite 515 Branford, CT 06405	Dentist	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Omnicare/Value Health Care Services, Inc 525 Knotter Drive Cheshire, CT 06410	Pharmacist	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Access Therapies, P.O.Box 823461, Philadelphia, PA	Physical & Occupational Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Alliance Medical Group of Greater Waterbury (Dr. Elser), 1625 Straits Turnpike, Middlebury, CT	Medical Director, Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
SDX Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	Speech Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Onward Health Care / AMN Healthcare Allied, P.O.Box 27421, New York, NY 10087-7421	Physical, Speech, and Occupational Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
ProHealth / Dr. Neil Miller, 3 Farm Glen Road Farmington, CT 06032	Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Mary Jane Leonetti, 245 Cherry Avenue Unit 21N Watertown, CT 06795	Dietician	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Athena Health Care Systems 135 South Road Farmington, CT 06032	MDS Fill-in	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Ownership	
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		

* 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 Health Care Center	2182-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation.....	\$ 438,256	438,256			
2. Disability Insurance.....	\$				
3. Unemployment Insurance.....	\$ 153,238	153,238			
4. Social Security (F.I.C.A.).....	\$ 496,790	496,790			
5. Health Insurance.....	\$ 1,154,037	1,154,037			
6. Life Insurance (employees only) (not-owners and not-operators).....	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators).....	\$ 32,217	32,217			
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*	\$ 79,519	79,519			
d. Accounting and Auditing.....	\$ 29,185	29,185			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 17,507	17,507			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies.....	\$ 59,578	59,578			
h. Telephone and Cellular Phones.....					
1. Telephone & Pagers.....	\$ 19,947	19,947			
2. Cellular Phones.	\$ 1,913	1,913			
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	\$ 775,554	775,554			
Subtotal	\$ 3,258,241	3,258,241			

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

(Carry Subtotals forward to next page)

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 Health Care Center	2182-C	9/30/2015		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		3,258,241	3,258,241		
l. Travel and Entertainment					
1. Resident Travel and Entertainment.....	\$				
2. Holiday Parties for Staff.....	\$	6,223	6,223		
3. Gifts to Staff and Residents.....	\$	19,861	19,861		
4. Employee Travel.....	\$	3,485	3,485		
5. Education Expenses Related to Seminars and Conventions	\$	7,293	7,293		
6. Automobile Expense (not purchase or depreciation).....	\$				
7. Other (Specify).....	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses).....	\$	4,650	4,650		
2. Advertising Telephone Directory (all such expenses)***	\$	981	981		
3. Advertising Other (Specify)***.....	\$	29,636	29,636		
See Attached Schedule					
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.....	\$	8,396	8,396		
* 8. Dues and Membership Fees to Professional Associations (Specify).....	\$	7,155	7,155		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions.....	\$	1,966	1,966		
10. Contributions***.....	\$				
See Attached Schedule					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$				
12. Administrative Management Services**.....	\$	159,446	159,446		
13. Other (Specify).....	\$	131,302	131,302		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	3,638,635	3,638,635		

* 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	\$ 29,636		
Total Other Advertising	\$ 29,636	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 7,155		
Total Dues	\$ 7,155	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Lobbying Fees	\$ 4,220		
Licenses	\$ 1,211		
Bank Charges	\$ 8,445		
Payroll Processing Fees	\$ 22,179		
Employee Physicals & Background Checks	\$ 22,042		
Data Processing Fees	\$ 37,525		
CMS CMP Case No.: 2015-01-LTC-072	\$ 1,625		
State of CT Citation No.: 2014-126	\$ 1,230		
Compliance Consulting	\$ 32,825		
Total Other Administrative and General	\$ 131,302	\$ -	\$ -

Schedule C-1 - Management Services*

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	9/30/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	\$180,794	Contract Attached to a Prior Year	See Below
Allocation of the Above	\$119,324 \$28,927 \$32,543	Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12 Pg 18, Line 2C Pg 20, Line 5J
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	\$40,122	Admin/Gen - Other Exp	Pg 16, Line 12

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	2182-C	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food.....	\$ 269,836	269,836			
2. Non-Food Supplies.....	\$ 24,089	24,089			
3. Other (Specify) _____ Dishes = \$4,764	\$ 4,764	4,764			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$ 28,927	28,927			
d. Other (Specify) _____	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 327,616	327,616			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*	364	364			
H. Is cost of employee meals included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			
I. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, specify cost. = \$863		
L. Is any revenue collected from these people?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**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 Care Center		2182-C	9/30/2015		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. \$	12,997	12,997		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) Supplies = \$10,381		\$	10,381	10,381		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	23,378	23,378		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No		If yes, specify cost.
H. Did you receive revenue from employees?		<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No		If yes, specify amount.
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No		If yes, specify cost.
K. Did you receive revenue from these people?		<input type="checkbox"/> Yes		<input checked="" type="checkbox"/> No		If yes, specify amount.
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** 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 Brook Health Care Center		2182-C	9/30/2015		20	37
Item		Sq. Ft. Serviced by Personnel	Total	CCNH	RHNS	(Specify)
4. Housekeeping						
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)		Amt. \$	39,876	39,876		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)		Sq. Ft. Serviced by Personnel				
		Amt. \$				
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)...		\$	39,876	39,876		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy.....		\$				
2. Purchased from Omni Care		\$	374,978	374,978		
b. Medicine Cabinet Drugs.....		\$	2,250	2,250		
c. Medical and Therapeutic Supplies.....		\$	280,921	280,921		
d. Ambulance/Limousine***		\$	12,035	12,035		
e. Oxygen						
1. For Emergency Use.....		\$				
2. Other***		\$	42,065	42,065		
f. X-rays and Related Radiological Procedures***		\$	47,765	47,765		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$	33,735	33,735		
i. Recreation.....		\$	22,753	22,753		
j. Other (Specify)**** See Attached Schedule		\$	154,123	154,123		
5K. Total Resident Care Expenditures (5a - 5j).....		\$	970,625	970,625		

* 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.

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 Brook Health Care Center	2182-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance..... \$	83,277	83,277				
b. Heat..... \$	75,672	75,672				
c. Light & Power..... \$	149,439	149,439				
d. Water..... \$	41,896	41,896				
e. Equipment Lease (Provide detail on page 6)..... \$	45,505	45,505				
f. Other (itemize)..... \$	71,276	71,276				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)..... \$	467,065	467,065				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements..... \$	2,915	2,915				
b. Building & Building Improvements..... \$	293,691	293,691				
c. Non-Movable Equipment..... \$	18,011	18,011				
d. Movable Equipment..... \$	75,718	75,718				
*7e. Total Depreciation Costs (7a + b + c + d)..... \$	390,335	390,335				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense..... \$						
b. Mortgage Expense..... \$	60,858	60,858				
c. Leasehold Improvements..... \$						
d. Other (Specify)..... \$						
*8e. Total Amortization Costs (8a + b + c + d)..... \$	60,858	60,858				
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..... \$	200,069	200,069				
b. Real estate taxes paid by lessor..... \$						
c. Personal property taxes..... \$	17,142	17,142				
11. Total Property Expenses (7e + 8e + 9 + 10)..... \$	668,404	668,404				

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

**BEACON BROOK HEALTH CARE CENTER
BUILDING IMPROVEMENTS
9/30/2015**

ACCT.# 1922

DATE	VENDOR	DESCRIPTION	LIFE	AMOUNT \$
				\$3,470,079.93
		BALANCE 9/30/14		
			10	\$33,448.03
10/31/2014	North American Protection, Inc	Fire Alarms	10	\$5,679.09
3/31/2015	TNT Refrigeration	Water Source Heat Pump	10	\$7,233.05
5/31/2015	Emerald Resources	Basement Level Security	10	\$4,626.23
7/31/2015	TNT Refrigeration	Water Source Heat Pump Rm 108	10	\$5,157.98
	TNT Refrigeration	Water Source Heat Pump Rm 206	10	\$2,691.31
	Modern Mechanical Services	Hot Water Pump and Bearing Assembly	15	\$8,465.46
8/31/2015	All Trade Industries	Concrete Curb Replacement	15	\$10,504.19
9/30/2015	Mechanical & Pump Services	Replacement Panel & Pumps Septic Pit		
				\$77,805.34
		TOTAL ACQUISITIONS FOR FYE 2015		\$3,547,885.27
		BALANCE 9/30/15		

**BEACON BROOK HEALTH CARE CENTER
FIXED EQUIPMENT
9/30/2015**

ACCT.# 1932

DATE	VENDOR	DESCRIPTION	LIFE	AMOUNT \$
				\$321,793.62
				\$321,793.62
1/31/2015	Daniels Equipment	Washer	15	\$13,658.53
				\$13,658.53
		TOTAL ACQUISITIONS FOR Y/E 2015		<u>\$13,658.53</u>
		BALANCE 9/30/15		<u><u>\$335,452.15</u></u>

**BEACON BROOK HEALTH CARE CENTER
FURNITURE & EQUIPMENT
9/30/2015**

ACCT.# 1952

DATE	DESCRIPTION	LIFE	AMOUNT \$
	BALANCE AT 9/30/14		\$907,770.70
Oct-14	CDW Government Desktop	3	\$495.16
2/28/2015	CDW Government Laptop	3	\$518.41
3/31/2015	CDW Government Laptop	3	\$504.83
5/31/2015	CDW Government Laptop	3	\$574.67
6/30/2015	CAL Business Systems Conversion to Binary	3	\$904.28
	CAL Business Systems Conversion to Binary	3	\$1,049.90
9/30/2015	AHC - Conversion to Binary Stream	3	\$1,245.04
Nov-14	Hill Rom Wound Surface Mattress	5	\$1,610.88
Nov-14	Hill Rom Wound Surface Mattress	5	\$1,610.88
	Grainger Portable Air Conditioner	5	\$756.15
	Romax Snowblower	5	\$1,062.44
4/30/2015	McKesson Medical Surgical	5	\$611.96
	HD Suppy Facilities Maintenance	5	\$997.35
	J & L Medical Services	5	\$655.82
	McKesson Medical Surgical	5	\$582.54
	Hill Rom Wound Surface Mattress	5	\$1,620.45
8/31/2015	Proline Dishwasher Motor	5	\$2,027.30
	Direct Supply HDTV	5	\$690.65
	Hill Rom Wound Surface Mattress	5	\$3,221.77
	Kitteredge Convection Oven	10	\$3,943.46
	Kitteredge Ice Maker	10	\$2,357.78
7/31/2015	Kittredge Ice Maker with Water Filter	10	\$2,321.10
	TOTAL ACQUISITIONS FOR Y/E 2015		\$29,362.82
	BALANCE 9/30/15		\$937,133.52

Amortization Schedule*

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center		License No. 2182-C		Report for Year Ended 9/30/2015		Page 24	of 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 - Sovereign Bank	9	2014	3 yrs	182,574		SL	0	60,858	
2.									
3.									
B-4. Subtotal.....									60,858
C. Leasehold Improvements and Other (Specify)									
1. Acquired prior to this report period									
2. Disposals (attach schedule)		2014	Various	1,127,500	150,746		Var		
3. Acquired during this report period (attach schedule)		2015	Various				Var		
C-4. Subtotal.....									
D. Total Amortization									60,858

* 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.

State of Connecticut
 Annual Report of Long-Term Care Facility

Amortization Schedule - Detail of Leasehold Improvements & Other

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 24A	of 37
C. Leasehold Improvements (Specify)				
1. Acquired prior to this report period	2014			
2. Disposals (attach schedule)				
3. Acquired during this report period	2015			
C-4. Subtotal.....				
C. Other (Specify)				
1. Bed License Purchase	9 1997 15 yrs	1,127,500	150,746	None
2.				
C-4. Subtotal.....				
Total Acquired prior to this report period	2014	1,127,500	150,746	Var
Total Disposals				
Total Acquired during this report period	2015			Var

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

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party*? Yes 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	10/16/06				
c. Interest Rate for the Cost Year	Variable				
d. Term of Mortgage (number of years)	5				
e. Amount of Principal Borrowed	12,750,000				
f. Principal balance outstanding as of 9/30/2015	10,384,168				
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 Beacon Brook Health Care Center		2182-C	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage.....		\$ 341,563	341,563				
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)		\$ 341,563	341,563				

(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 Beacon Brook Health Care Center		2182-C		9/30/2015			27 37	
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				341,563	341,563			
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)..... \$				4,657	4,657			
Vender Interest = \$4,657								
13. Total All Interest Expense (12B7 + 12C3 + 12D)..... \$				346,220	346,220			
14. Insurance								
a. Insurance on Property (buildings only)..... \$				100,417	100,417			
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).... \$				100,417	100,417			
15. Total All Expenditures (A-13 thru C-14)..... \$				13,421,836	13,421,836			

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 Center				2182-C	9/30/2015	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.....	\$ 343,857	343,857		
4.	Var	Var	Other - See attached Schedule.....	\$ 87,746	87,746		
Page 13 - Professional Fees							
5.			Resident Care Physicians **.....	\$			
6.	13	B10a	Occupational Therapy.....	\$ 12,962	12,962		
7.			Other - See attached Schedule.....	\$			
Pages 15 & 16 - Administrative and General							
8.	15	1a9	Discriminatory Benefits.....	\$			
9.	15	1c	Bad Debts.....	\$ 79,519	79,519		
10.	15	1d&e	Accounting & Legal.....	\$ 19,993	19,993		
11.			Telephone.....	\$			
12.	15	1h2	Cellular Telephone.....	\$ 1,553	1,553		
13.			Life insurance premiums on the life of Owners, Partners, Operators.....	\$			
14.	16	13	Gifts, flowers and coffee shops.....	\$ 19,861	19,861		
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 *.....	\$ 30,617	30,617		
19.	15	1j&k1 &2	Income Tax / Corporate Business Tax...	\$ 500	500		
20.			Fund Raising / Contributions.....	\$			
21.	16	m12	Unallowable Management Fees.....	\$ (21,221)	(21,221)		
	18	2c		\$ (5,145)	(5,145)		
	20	5j		\$ (5,788)	(5,788)		
22.			Barber and Beauty.....	\$			
23.	Var	Var	Other - See attached Schedule.....	\$ 48,509	48,509		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents.....	\$ 3,439	3,439		
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 and others who are not residents.....	\$			
Subtotal (Items 1 - 26)				\$ 616,402	616,402		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

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 Care Center				2182-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 616,402	616,402		
Page 20 - Resident Care Supplies ***							
27.	20	5a1&2	Prescription Drugs.....	\$ 374,978	374,978		
28.	20	5d	Ambulance/Limousine.....	\$ 12,035	12,035		
29.	20	5f	X-rays, etc.....	\$ 47,765	47,765		
30.	20	5h	Laboratory.....	\$ 33,735	33,735		
31.	20	5c	Medical Supplies.....	\$ 14,886	14,886		
32.	20	5e2	Oxygen (non emergency).....	\$ 42,065	42,065		
33.	20	5j	Occupational Therapy.....	\$ 4,097	4,097		
34.	Var	Var	Other - See Attached Schedule.....	\$ 26,041	26,041		
Page 22 - Maintenance and Property							
35.	Var	Var	Excess Movable Equipment Depreciation See Attached Schedule.....	\$ 663	663		
36.			Depreciation on Unallowable Motor Vehicles.....	\$			
37.			Unallowable Property and Real Estate Taxes.....	\$			
38.			Rental of Building Space or Rooms.....	\$			
39.	Var	Var	Other - See Attached Schedule.....	\$ 159	159		
Page 27 - Insurance							
40.			Mortgage Insurance.....	\$			
41.			Property Insurance.....	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities.....	\$			
43.	20	5	Radio and Television Revenue.....	\$ 8,432	8,432		
44.			Vending Machine Revenue.....	\$			
45.			Purchase Discounts and Allowances.....	\$			
46.			Duplications of functions or services....	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest.....	\$			
48.	30	rv5	Interest Income on Accounts Rec.....	\$ 2,141	2,141		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule.....	\$			
Not For Profit Providers Only							
50.	Var	Var	Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule.....	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,183,399	1,183,399		

*** 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)
Various	Various	Outpatient Therapy - Indirect Costs	65		
20	5j	Medical Equipment Rental	25,976		
Total Other Ancillary Costs			\$ 26,041	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Carryforward Equipment A/E	663		
Total Excess Movable Equipment Depreciation			663		

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Various	Various	Outpatient Therapy: Capital Costs	46		
Various	Various	Outpatient Therapy: Fair Rent	113		
Total Other Property Adjustments			159		

Schedule of Other Adjustments

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

F. Statement of Revenue

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	9/30/2015			30	37
Item			Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only).....	\$ 15,989,956	15,989,956			
	b.	Medicaid Room and Board Contractual Allowance **.....	\$ (8,316,688)	(8,316,688)			
2.	a.	Medicaid (All other states).....	\$				
	b.	Other States Room and Board Contractual Allowance **.....	\$				
3.	a.	Medicare Residents (all inclusive)	\$ 2,860,889	2,860,889			
	b.	Medicare Room and Board Contractual Allowance **.....	\$ 671,345	671,345			
4.	a.	Private-Pay Residents and Other.....	\$ 2,141,738	2,141,738			
	b.	Private-Pay Room and Board Contractual Allowance **.....	\$ (156,269)	(156,269)			
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare.....	\$ 295,875	295,875			
	b.	Prescription Drugs - Medicare Contractual Allowance **.....	\$ (295,875)	(295,875)			
	c.	Prescription Drugs - Non-Medicare.....	\$ 156,609	156,609			
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **.....	\$ (156,609)	(156,609)			
2.	a.	Medical Supplies - Medicare.....	\$ 2,286	2,286			
	b.	Medical Supplies - Medicare Contractual Allowance **.....	\$ (1,003)	(1,003)			
	c.	Medical Supplies - Non-Medicare.....	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **.....	\$				
3.	a.	Physical Therapy - Medicare.....	\$ 1,276,969	1,276,969			
	b.	Physical Therapy - Medicare Contractual Allowance **.....	\$ (997,745)	(997,745)			
	c.	Physical Therapy - Non-Medicare.....	\$ 355,698	355,698			
	d.	Physical Therapy - Non-Medicare Contractual Allowance **.....	\$ (355,698)	(355,698)			
4.	a.	Speech Therapy - Medicare.....	\$ 295,148	295,148			
	b.	Speech Therapy - Medicare Contractual Allowance **.....	\$ (231,601)	(231,601)			
	c.	Speech Therapy - Non-Medicare.....	\$ 100,036	100,036			
	d.	Speech Therapy - Non-Medicare Contractual Allowance **.....	\$ (100,036)	(100,036)			
5.	a.	Occupational Therapy - Medicare.....	\$ 974,303	974,303			
	b.	Occupational Therapy - Medicare Contractual Allowance **.....	\$ (823,975)	(823,975)			
	c.	Occupational Therapy - Non-Medicare.....	\$ 293,648	293,648			
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **.....	\$ (293,648)	(293,648)			
6.	a.	Other (Specify) - Medicare.....	\$				
	b.	Other (Specify) - Non-Medicare.....	\$ (1,296)	(1,296)			
III Total Resident Revenue (Section I.thru Section II.).....			\$ 13,684,057	13,684,057			
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)		\$ 2,267	2,267			
6.	Private Duty Nurses' Fees.....		\$				
7.	Barber, Coffee, Beauty and Gift shops.....		\$				
8.	Other (Specify).....		\$ 1,000	1,000			
V. Total Other Revenue (1 thru 8).....			\$ 3,267	3,267			
VI. Total All Revenue (III + V).....			\$ 13,687,324	13,687,324			

* 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	\$ (1,296)		
Total Other Resident Revenue		\$ (1,296)	\$ -	\$ -

Interest Income

Page Ref	Account	Account Balance	CCNH	RHNS	(Specify)
pg 31, L A2	Interest on A/R	N/A	\$ 2,141		
	Interest on IRS Penalty Refund		\$ 126		
Total Interest Income			\$ 2,267	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
NA	Bad Debt Recoveries	\$ 1,000		
Total Other Revenue		\$ 1,000	\$ -	\$ -

G. Balance Sheet

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	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets			\$	107,586
1. Cash (<i>on hand and in banks</i>).....			\$	1,021,216
2. Resident Accounts Receivable (Less Allowance for Bad Debts).....			\$	664
3. Other Accounts Receivable (Excluding Owners or Related Parties).....			\$	19,487
4. Inventories.....			\$	181,558
5. Prepaid Expenses.....				
a. Prepaid Insurance	173,357			
b. Prepaid Expense	1,035			
c.				
d. A/R Related Parties	7,166			
6. Interest Receivable.....			\$	
7. Medicare Final Settlement Receivable.....			\$	
8. Other Current Assets (<i>itemize</i>).....			\$	9,032
Mortgage Reserve Fund	9,032			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,339,543
B. Fixed Assets			\$	546,300
1. Land.....			\$	9,590
2. Land Improvements	*Historical Cost.....	162,495	\$	
	Accum. Depreciation	(152,905) Net.....		4,430,730
3. Buildings	*Historical Cost.....	9,321,704	\$	
	Accum. Depreciation	(4,890,974) Net.....		
4. Leasehold Improvements	*Historical Cost.....		\$	
	Accum. Depreciation			
5. Non-Movable Equipment	*Historical Cost.....	335,452	\$	99,255
	Accum. Depreciation	(236,197) Net.....		
6. Movable Equipment	*Historical Cost.....	928,793	\$	287,589
	Accum. Depreciation	(641,204) Net.....		
7. Motor Vehicles	*Historical Cost.....		\$	
	Accum. Depreciation			
8. Minor Equipment-Not Depreciable.....			\$	
9. Other Fixed Assets (<i>itemize</i>).....			\$	8,341
Carryforward Equipment Adjustment	8,341			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,381,805

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

BEACON BROOK HEALTH CARE CENTER
PREPAID EXPENSES
September 30, 2015

ACCT. # 1580

CLIA Laboratory User Fees	\$150.00
AMN Healthcare 10/1/15 - 10/2/15	\$884.83

BALANCE PER GENERAL LEDGER 9/30/15

\$1,034.83

G. Balance Sheet (cont'd)

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	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	6,721,348
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.....			\$	(167,360)
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>).....			\$	2,689,203
Unamortized Bed License		2,497,302		
Project Development		9,327		
Deferred Finance Fees		182,574		
D-8. Total Investments and Other Assets (Lines D1 thru 7).....			\$	2,521,843
D-9. Total All Assets (Lines A9 + B10 + C8 + D8).....			\$	9,243,191

* 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 Brook Health Care Center		2182-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities				\$	1,032,167
1. Trade Accounts Payable.....				\$	50,000
2. Notes Payable (<i>itemize</i>).....					
Due from Related Party					50,000
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>).....				\$	248,777
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>).....				\$	
6. Accrued Payroll Taxes Payable.....				\$	6,599
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>).....				\$	13,500
11. Accrued Income Taxes*.....				\$	
12. Other Current Liabilities (<i>itemize</i>).....				\$	380,897
Acc'd Operating Expenses			73,051		
Acc'd Expense - CT Sales Tax			857		
Provider Taxes Due			190,357		
Acc'd Property Taxes			116,632		
A-13. Total Current Liabilities (Lines A1 thru 12).....				\$	1,731,940

* 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 Brook Health Care Center		License No. 2182-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,731,940	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>).....					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable.....				\$ 10,384,168	
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>).....				\$	
B-5. Total Long-Term Liabilities (Lines B1 thru 4).....				\$ 10,384,168	
C. Total All Liabilities (Lines A-13 + B-5).....				\$ 12,116,108	

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 Beacon Brook Health Care Center	2182-C	9/30/2015	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.....			\$	(472,419)
4. Treasury Stock.....			\$	
5. Cumulated Earnings.....			\$	(2,665,986)
6. Gain or Loss for Period			\$	265,488
	10/1/2014	thru	9/30/2015	
7. Total Net Worth.....			\$	(2,872,917)
C. Total Reserves and Net Worth			\$	(2,872,917)
D. Total Liabilities, Reserves, and Net Worth			\$	9,243,191

H. Changes in Total Net Worth

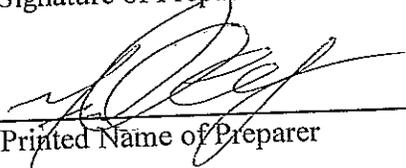
Name of Facility	License No.	Report for Year Ended	Page	of
Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	2182-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(2,713,027)
B. Total Revenue (From Statement of Revenue Page 30)			\$	13,687,324
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	13,421,836
D. Net Income or Deficit.....			\$	265,488
E. Balance.....			\$	(2,447,539)
F. Additions				
1. Additional Capital Contributed (itemize)				
Payments on Purchase Note			(425,204)	
Binary conversion adjustment			101	
Difference in C/R profit to 9/30/14 to actual			(275)	
2. Other (itemize)				
F-3. Total Additions.....			\$	(425,378)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify).....			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify).....			\$	
Purpose		Amount		
3. Total Deductions.....			\$	
H. Balance at End of Period			\$	(2,872,917)
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Naugatuck Health Care LLC d/b/a Beacon Brook Health Care Center	License No. 2182-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
CCNH	RHNS	Other (<i>Specify</i>)		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

Preparer/Reviewer Certification

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.

Signature of Preparer 	Title CFU	Date Signed 2/10/16
Printed Name of Preparer Athena Health Care Associates, Inc		
Address 135 South Road Farmington, CT 06032		Phone Number (860) 751-3900

Cost report forms generated by Athena Health Care Associates, Inc as approved in letter dated 12/11/13.