

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	
Address (No. & Street, City, State, Zip Code) 990 Main Street North ,Southbury, CT. 06488	
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 checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 699C	RHNS	Residential Care Home 1360	Medicare Provider 07-5371
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Medicaid Provider Numbers:	CCNH 6999	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) Lutheran Home of Southbury, Inc	License No. 699C	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 Lutheran Home of Southbury, Inc [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)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kevin Gendron			Printed Name (Owner) Jeanette Wade		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Lutheran Home of Southbury, Inc		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 990 Main Street North ,Southbury, CT. 06488				
Report Prepared By CLIFTONLARSONALLEN LLP		Phone Number 6617-984-8100	Date 2/6/2020	
Item	Total	CCNH	RHNS	Residential Care Home
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 203-264-9135		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Lutheran Home of Southbury, Inc		Address (No. & Street, City, State, Zip) 990 Main Street North ,Southbury, CT. 06488		
License Numbers:	CCNH 699C	RHNS	Residential Care Home 1360	Medicare Provider No. 07-5371
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 checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" 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 Kevin Gendron		Nursing Home Administrator's License No.:	001806	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	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	%**				
Sheehan Health Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, m12	300,360	300,360
Southbury Real Estate Group LLC	99 Main St. N. Southbury CT	<input type="radio"/>	<input checked="" type="radio"/>		Rent / EBITDA Sharing	Page 22, 9	1,229,387	893,073
Southbury Real Estate Group LLC	99 Main St. N. Southbury CT	<input type="radio"/>	<input checked="" type="radio"/>		Interest on loan	page 27, 12 D	51,788	
		<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.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	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.				
Consistent with prior years, expenses were allocated based on patient days, except for Professional Care of Residents (all but Recreation), Social Services Salaries, Resident Care Supplies and Professional Fees which were directly allocated and Employee Benefits which were allocated based on salaries. Property Costs were allocated based upon square footage.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Rent expense is allocated based upon square footage. Management fee expense is allocated by patient days.				
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 checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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 Lutheran Home of Southbury, Inc		License No. 699C		Report for Year Ended 9/30/2019			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen, PO Box 41602, Philidelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera T/A 6551Ci, T/A 3501, M2535DN Copiers	09/15/15	48 Months	10,500	10,500	
Bankers Leasing Company, P.O. Box 7740, Urbandale, IA 50323	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equip, Vectra Cart, Intelect SWD 100	03/23/16	60 Months	3,149	3,149	
Neopost	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/01/18	12 Months	873	873	
	<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 ***							14,522	

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	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 1 CLIFTONLARSONALLEN LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 300 CROWN COLONY DR., STE 210, QUINCY, MA 02169
--	--

Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statement, Preparation of Medicaid & Medicare Reports, Tax Returns	\$ 48,111
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 48,111

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attachment 2 3 4 5	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 See Attachment	\$ 12,510
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 12,510

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

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C			Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	134	120		14	134	120		14	134	120		14	
B. On last day of THIS report period	134	120		14	134	120		14	134	120		14	
2. Number of Residents													
A. As of midnight of PREVIOUS report period	130	116		14	130	116		14	129	115		14	
B. As of midnight of THIS report period	126	113		13	129	115		14	126	113		13	
3. Total Number of Days Care Provided During Period													
A. Medicare	4,368	4,368			3,206	3,206			1,162	1,162			
B. Medicaid (Conn.)	27,529	27,529			20,569	20,569			6,960	6,960			
C. Medicaid (other states)													
D. Private Pay	7,253	6,721		532	5,440	5,071		369	1,813	1,650		163	
E. State SSI for RCH	3,652			3,652	2,742			2,742	910			910	
F. Other (Specify) Hospice/Mgd Care/Medicaid P	3,019	2,996		23	2,262	2,262			757	734		23	
G. Total Care Days During Period (3A thru F)	45,821	41,614		4,207	34,219	31,108		3,111	11,602	10,506		1,096	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	206	206			185	185			21	21			
B. Other Bed Reserve Days	487	122		365	314	88		226	173	34		139	
5. Total Resident Days (3G + 4A + 4B)	46,514	41,942		4,572	34,718	31,381		3,337	11,796	10,561		1,235	

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			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	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(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	Residential Care Home		
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	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	16		75		22			11					
Per Diem Rate													
a. One bed rm.	PPS		231.00		440.00		175.00	137.00					
b. Two bed rms.	PPS		231.00		430.00		150.00	137.00					
c. Three or more bed rms.	PPS		231.00		380.00		150.00	137.00					
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									4,414	4,414			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments									4,414	4,414			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,862	1,862			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									1,862	1,862			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,111	6,111			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments									6,111	6,111			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	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	Residential Care Home	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)	133,977	1,876			14,605	204
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	273,270	12,321			29,788	1,343
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	55,006	1,665			5,996	182
c. Dietary Workers	309,308	19,544			33,717	2,131
6. Housekeeping Service						
a. Head Housekeeper	57,828	1,876			6,304	204
b. Other Housekeeping Workers	214,298	16,069			23,360	1,752
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,129	1,980			7,100	216
b. Other Maintenance Workers	170,737	8,389			18,612	914
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	74,711	5,900			8,144	643
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	240,017	4,160				
b. RN						
1. Direct Care	1,006,372	25,489				
2. Administrative**	373,798	8,211				
c. LPN						
1. Direct Care	894,636	32,723				
2. Administrative**						
d. Aides and Attendants	1,957,578	122,388			120,375	5,786
e. Physical Therapists	329,182	8,124				
f. Speech Therapists	101,645	2,431				
g. Occupational Therapists	278,500	8,161				
h. Recreation Workers	151,991	7,521			16,568	820
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	76,076	2,807			8,293	306
n. Marketing	234,191	6,267			25,529	683
o. Other (Specify)						
See Attached Schedule	45,882	2,863			5,001	312
<i>A-13. Total Salary Expenditures</i>	7,044,133	300,765			323,391	15,496

* 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		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Salary Supply Clerk	\$ 12,913	850	\$ -	-	\$ 1,408	93
Salary Medical Records	\$ 32,968	2,013	\$ -	-	\$ 3,594	219
Total	\$ 45,882	2,863	\$ -	-	\$ 5,001	312

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	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
Lutheran Home of Southbury, Inc				699C	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	Residential Care Home							
Section I - Operators/Owners										
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).										

* 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
Lutheran Home of Southbury, Inc				699C		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	Residential Care Home							
Section III - Administrators***										
Kevin Gendron	133,977		14,605	Administrator		2,080	A,2			
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		
Lutheran Home of Southbury, Inc	699C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	36,528	961				
2. Dentist	8,640	71				
3. Pharmacist	2,880	177				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,996	239				
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) Medical Director-Subacute	4,500					
9. Speech Therapist						
a. Resident Care	2,415					
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	106,959	1,448				

* 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 Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Pamela Boushie'33 Essex Lane, Woodbury CT 06798	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
RN Staff Inc DBA Reability Care P.O. Box 823461 Philadelphia PA, 19182	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Access Rehab 22 Tompkins St., Waterbury, CT 06708	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Western Connecticut Medical Group 14 Research Dr, Bethel CT 06801	Medical Services	<input type="radio"/>	<input checked="" type="radio"/>		
Michael Trager, 385 Main St. South, Southbury, CT 06488	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Woodmark Pharmacy	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group'888 Worcester St., Wellesley, MA	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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
Lutheran Home of Southbury, Inc	699C	9/30/2019	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 354,626	339,060		15,566
2. Disability Insurance	\$ 17,611	16,838		773
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 562,752	538,050		24,702
5. Health Insurance	\$ 685,548	655,456		30,092
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,564	12,013		551
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 60,647	54,686		5,961
d. Accounting and Auditing	\$ 48,111	43,382		4,729
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 12,510	11,280		1,230
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 16,880	15,221		1,659
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 30,738	27,717		3,021
2. Cellular Phones	\$ 5,625	5,072		553
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 749,810	749,810		
Subtotal	\$ 2,557,422	2,468,585		88,837

* 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	Residential Care Home
Other Employee Benefits -	\$ 12,013	\$ -	\$ 551
Total	\$ 12,013	\$ -	\$ 551

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
Total	\$ -	\$ -	\$ -

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2019		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,557,422	2,468,585		88,837	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,013	913		100	
3. Gifts to Staff and Residents	\$ 4,910	4,427		483	
4. Employee Travel	\$ 7,698	6,941		757	
5. Education Expenses Related to Seminars and Conventions	\$ 8,614	7,767		847	
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>)	\$ 1,521	1,371		150	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 47,304	42,654		4,650	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,440	1,298		142	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 10,061	9,072		989	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 18,659	16,825		1,834	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 49,040	44,220		4,820	
12. Administrative Management Services**	\$ 300,360	270,837		29,523	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 87,956	79,490		8,466	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,095,998	2,954,403		141,595	

* 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	Residential Care Home
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Marketing	\$ 21,347	\$ -	\$ 2,327
Advertising Promotional	\$ 21,307	\$ -	\$ 2,323
	0	\$ -	\$ -
Total Other Advertising	\$ 42,654	\$ -	\$ 4,650

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
License & Dues Pt Related	\$ 7,329	\$ -	\$ 799
License & Dues Non Pt Related	\$ 9,496	\$ -	\$ 1,035
Total Dues	\$ 16,825	\$ -	\$ 1,834

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Payroll Services	\$ 1,921	\$ -	\$ 209
Billing Comp Services	\$ 26,555	\$ -	\$ 2,895
Cori Expense	\$ 10,855	\$ -	\$ 1,183
Bank Charges	\$ 3,623	\$ -	\$ 395
Prof Services	\$ 631	\$ -	\$ 69
Fines & Penalties	\$ 96	\$ -	\$ 10
Misc Expense	\$ 1,263	\$ -	\$ 138
Legal/Guardian Fees/Pt Related	\$ 207	\$ -	\$ -
Nursing Consultant	\$ 1,618	\$ -	\$ -
MDS/PPS Consultant	\$ 2,705	\$ -	\$ 295
Emp Physicals \$9,528 Prior Year Adj \$23,760	\$ 30,016	\$ -	\$ 3,272
Total Other Administrative and General	\$ 79,490	\$ -	\$ 8,466

Schedule C-1 - Management Services*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2019	Page of 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 #
Sheehan Health Group, LLC 257 Turnpike Rd, STE 310, Southborough, MA	300,360	Operational and back office accounting	Page 16, m12

*** 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
Lutheran Home of Southbury, Inc		699C	9/30/2019		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 288,887	260,491			28,396
2.	Non-Food Supplies	\$				
3.	Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 33,274	30,003			3,271
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 322,161	290,495			31,666
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	383	345			38
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.	
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 Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2019		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
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. \$	17,664	15,928		1,736
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. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	17,664	15,928		1,736
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	
Lutheran Home of Southbury, Inc	699C	9/30/2019	20	37	
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,167	26,300		2,867
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. \$	7,576	6,831		745
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	36,743	33,131		3,612
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare & Woodmark	\$	157,622	157,622		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	160,220	160,220		
d. Ambulance/Limousine***	\$	999	999		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	4,469	4,469		
f. X-rays and Related Radiological Procedures***	\$	16,032	16,032		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	37,532	37,532		
i. Recreation	\$	30,787	27,761		3,026
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	55,315	55,315		
5M. Total Resident Care Expenditures (5a - 5j)	\$	462,976	459,950		3,026

* 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	Residential Care Home
IV Therapy	\$ 26,824		
Med/Surg	\$ 21		
Resp Ther/ 02 Supplies	\$ 15,779		
Physical Therapy Supplies	\$ 5,782		
Complex Medical Equipment	\$ 6,909		
Total Other Resident Care	\$ 55,315	\$ -	\$ -

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

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C		Report for Year Ended 9/30/2019			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
J&B Services Landscaping	927 Southford Rd, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	33,359		3,707	22	6a
Copes Waste Solutions	PO box 728, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Pick-up	13,021		14,468	22	6a
Harpers Payroll	24, Woodbridge, CT 06525	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	18,976		2,108	16	m11
ACS	160 Manley Street Brockton, MA 02301	<input type="radio"/>	<input checked="" type="radio"/>		IT Services	25,160		2,796	16	m11
		<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
Lutheran Home of Southbury, Inc	699C	9/30/2019			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 214,079	193,037			21,042	
b. Heat	\$ 69,388	62,568			6,820	
c. Light & Power	\$ 146,356	131,970			14,386	
d. Water	\$ 18,000	16,231			1,769	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 14,522	13,095			1,427	
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 462,345	416,900			45,445	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 60,927	53,058			7,869	
b. Building & Building Improvements	\$ 293,059	255,208			37,851	
c. Non-Movable Equipment	\$ 28,315	24,658			3,657	
d. Movable Equipment	\$ 133,226	116,019			17,207	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 515,527	448,943			66,584	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 85,622	74,563			11,059	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 85,622	74,563			11,059	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,229,387	1,070,600			158,787	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 1,081	975			106	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,831,617	1,595,081			236,537	

* 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	Residential Care Home
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -

Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		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			1,161,465		1,161,465	83,828	SL	20	57,158				
2. Disposals (attach schedule)			(19,784)						(577)				
3. Acquired during this report period (attach schedule)			378,151		378,151		SL	20	4,346				
A-4. Subtotal										60,927			
B. Building and Building Improvements													
1. Acquired prior to this report period			9,831,625		9,831,625	6,905,622	SL	Various	193,039				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			4,766,255		4,766,255		SL	20	100,020				
B-4. Subtotal										293,059			
C. Non-Movable Equipment													
1. Acquired prior to this report period			721,453		721,453	623,866	SL	Various	28,315				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										28,315			
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	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
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Ford		X		11	2015	56,228		56,228	22,759	SL	7	8,033	
b. JMAC		X		7	2016	7,750		7,750	1,384	SL	7	1,107	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						581,285		581,285	110,118	SL	Various	67,743	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						792,834		792,834		SL	Various	56,343	
D-3. Subtotal													133,226
E. Total Depreciation													515,527

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 378,151	20	\$ 4,346
Total additions for Land Improvement		\$ 378,151		\$ 4,346 *
Deletions:				
3/1/2018	Septic Project Duplicate Payment	\$ (19,784)		\$ (577)
Total deletions for Land Improvement		\$ (19,784)		\$ (577) **

*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:				
VARIOUS	SEE ATTACHMENT	\$ 4,766,255	20	\$ 100,020
Total additions for Building Improvement		\$ 4,766,255		\$ 100,020 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 792,834	VAR	\$ 56,343
Total additions for Movable Equipmen		\$ 792,834		\$ 56,343 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 180,638	20	\$ 4,099
Total additions for Leasehold Improvemen		\$ 180,638		\$ 4,099 *
Deletions:				
9/30/2018	Construction Period Interest	\$ (56,531)		\$ (1,413)
Total deletions for Leasehold Improvemen		\$ (56,531)		\$ (1,413) **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		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.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period			20 years	1,715,248	128,254	SL		82,936	
2. Disposals (attach schedule)				(56,531)				(1,413)	
3. Acquired during this report period (attach schedule)			20 Years	180,638		SL		4,099	
C-4. Subtotal									85,622
D. Total Amortization									85,622

* 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 Lutheran Home of Southbury, Inc	License No. 699C	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		1918		
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		134		
6. Square Footage		76,007		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing		2nd Mortgage	3rd Mortgage	4th Mortgage
a. Type of Financing (e.g., fixed, variable)		VARIABLE		
b. Date Mortgage Obtained		10/01/16		
c. Interest Rate for the Cost Year		484.00%		
d. Term of Mortgage (number of years)		CASH FLOW NOTI		
e. Amount of Principal Borrowed		1,850,000		
f. Principal balance outstanding as of 9/30/19		615,891		
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
Lutheran Home of Southbury, Inc		699C	9/30/2019			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2019	27	37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) Interest on Related Party Debt	\$	51,788	46,698	5,090
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	51,788	46,698	5,090
14. Insurance				
a. Insurance on Property (buildings only)	\$	11,175	10,077	1,098
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	28,569	25,761	2,808
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$			
14d. Total Insurance Expenditures (14a + b + c)	\$	39,744	35,838	3,906
15. Total All Expenditures (A-13 thru C-14)	\$	13,795,519	12,999,515	796,005

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12.n.	Salaries not related to Resident Care	\$ 259,720	234,191		25,529
3.	10	12.g.	Occupational Therapy	\$ 278,500	278,500		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 6,915	6,915		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 60,647	54,686		5,961
10.			Accounting	\$			
10a.			Legal	\$ 12,510	11,280		1,230
11.	15	1.h.1	Telephone	\$ 7,707	6,949		758
12.	15	1.h.2	Cellular Telephone	\$ 4,185	3,774		411
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.3	Gifts, flowers and coffee shops	\$ 4,910	4,427		483
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	m3	Unallowable Advertising *	\$ 47,304	42,654		4,650
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	30	IV7	Barber and Beauty	\$ 4,794	4,323		471
23.			Other - See attached Schedule	\$ 93,132	83,967		9,165
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
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)				\$ 780,324	731,667		48,657

* 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	Residential Care Home
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	8e	Medical Director - Subacute	\$ 4,500		
13	9a	Speech Therapist	\$ 2,415		
Total Other Fees Adjustments			\$ 6,915	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m8	Licenses and Dues non-patient related	\$ 9,496		\$ 1,035
16	m13	Fines and Penalties	\$ 96		\$ 10
16	m13	Guardian Fees	\$ 207		\$ -
15	1a 1-6	Benefits on Marketing Salary	51522		5605
16	m13	Misc Expense	1263		138
16	m13	Prior Year Adjustments	21384		2376
Total Other A&G Adjustments			\$ 83,967	\$ -	\$ 9,165

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 780,324	731,667		48,657
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 157,622	157,622		
28.	20	5d	Ambulance/Limousine	\$ 999	999		
29.	20	5f	X-rays, etc	\$ 16,032	16,032		
30.	20	5h	Laboratory	\$ 37,532	37,532		
31.	20	5c	Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,469	4,469		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 55,315	55,315		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$ 132,441	119,399		13,042
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,184,734	1,123,035		61,699

*** 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	Residential Care Home
20	5j	IV Therapy	\$ 26,824		\$ -
20	5j	Med/Surg	\$ 21		\$ -
20	5j	Resp Ther/ 02 Supplies	\$ 15,779		\$ -
20	5j	Physical Therapy Supplies	\$ 5,782		\$ -
20	5j	Complex Medical Equipment	\$ 6,909		\$ -
Total Other Ancillary Costs			\$ 55,315	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Property Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5c	Purchase Discounts	\$ 46,570		\$ 5,076
20	5i	Television Revenue	\$ 13,079		\$ 1,426
27	12d	Related Party Interest	\$ 46,698		\$ 5,090
30	IV 8	Other Income	\$ 13,052		\$ 1,450

Total Other Adjustments			\$ 119,399	\$ -	\$ 13,042

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2019			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,428,050	11,833,150		594,900		
b. Medicaid Room and Board Contractual Allowance **	\$ (5,658,089)	(5,605,650)		(52,439)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,834,155	1,834,155				
b. Medicare Room and Board Contractual Allowance **	\$ 911,446	911,446				
4. a. Private-Pay Residents and Other	\$ 4,288,118	4,192,643		95,475		
b. Private-Pay Room and Board Contractual Allowance **	\$ (399,493)	(399,493)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 109,981	109,981				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (109,981)	(109,981)				
c. Prescription Drugs - Non-Medicare	\$ 53,011	53,011				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (26,803)	(26,803)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,277	1,277				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 531,821	531,821				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (414,555)	(414,555)				
c. Physical Therapy - Non-Medicare	\$ 208,647	208,647				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (80,154)	(80,154)				
4. a. Speech Therapy - Medicare	\$ 212,882	212,882				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (133,026)	(133,026)				
c. Speech Therapy - Non-Medicare	\$ 83,834	83,834				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (28,914)	(28,914)				
5. a. Occupational Therapy - Medicare	\$ 647,550	647,550				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (458,277)	(458,277)				
c. Occupational Therapy - Non-Medicare	\$ 269,269	269,269				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (101,643)	(101,643)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 13,244	13,244				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,182,350	13,544,414		637,936		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 7,707	6,949		758		
4. Rental of Television and Cable Services	\$ 14,505	13,079		1,426		
5. Interest Income (<i>Specify</i>)	\$ 85,178	76,806		8,372		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 4,794	4,323		471		
8. Other (<i>Specify</i>)	\$ 267,444	241,156		26,288		
V. Total Other Revenue (1 thru 8)	\$ 379,628	342,313		37,315		
VI. Total All Revenue (III +V)	\$ 14,561,978	13,886,727		675,251		

* 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	Residential Care Home
30II6A-CC	IV Therapy Part A	\$ 7,210		
30II6A-CC	Lab Part A	\$ 22,664		
30II6A-CC	Radiology Part A	\$ 8,270		
30II6A-CC	Resp Ther/02 Part A	\$ 1,681		
30II6A-CC	Contractual Allow	\$ (39,825)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CCI	IV Therapy	\$ 9,495		
30II6b-CCI	Lab	\$ 10,466		
30II6b-CCI	Radiology	\$ 3,779		
30II6b-CCI	Resp Ther/02	\$ 2,486		
30II6b-CCI	Contractual Allow	\$ (12,982)		
Total Other Resident Revenue		\$ 13,244	\$ -	\$ -

Interest Income

		Account			
Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CCI	Revenue Interest		\$ 76,806	\$ -	\$ 8,372
Total Interest Income			\$ 76,806	\$ -	\$ 8,372

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CCI	Revenue-Vending	\$ 252	\$ -	\$ 28
30IV8-CCI	Purchase Discounts	\$ 46,570	\$ -	\$ 5,076
30IV8-CCI	Other Income	\$ 34,394	\$ -	\$ 3,749
30IV8-CCI	Net Assets released to OPS	\$ 1,760	\$ -	\$ 192
30IV8-CCI	Change in Beneficial Int	\$ 29,068	\$ -	\$ 3,169
30IV8-CCI	Gain on Sale	\$ 134,253	\$ -	\$ 14,635
30IV8-CCI	Bad Debt Recovery	\$ (3,381)	\$ -	\$ (369)
30IV8-CCI	Temp NA Restrict Released OPS	\$ (1,760)	\$ -	\$ (192)
Total Other Revenue		\$ 241,156	\$ -	\$ 26,288

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	347,567
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	952,127
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	7,377
4. Inventories			\$	
5. Prepaid Expenses			\$	73,499
a. Prepaid Insurance	44,743			
b. Other Prepaid Expense	28,756			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,380,570
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
4. Leasehold Improvements	*Historical Cost <u>1,839,355</u>		\$	1,625,479
	Accum. Depreciation <u>213,876</u> Net			
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
6. Movable Equipment	*Historical Cost <u>24,229</u>		\$	3,146
	Accum. Depreciation <u>21,083</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,628,625

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

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 Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	3,009,195
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	14,814
2. Land Improvements				
	*Historical Cost	1,519,832		
	Accum. Depreciation	144,755	Net	\$ 1,375,077
3. Buildings				
	*Historical Cost	14,597,880		
	Accum. Depreciation	7,198,681	Net	\$ 7,399,199
4. Non-Movable Equipment				
	*Historical Cost	721,453		
	Accum. Depreciation	652,181	Net	\$ 69,272
5. Movable Equipment				
	*Historical Cost	1,349,890		
	Accum. Depreciation	213,121	Net	\$ 1,136,769
6. Motor Vehicles				
	*Historical Cost	63,978		
	Accum. Depreciation	33,283	Net	\$ 30,695
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	10,025,826
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$ _____
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	3,099,315
	Investments Held in Trust	2,930,941		
	Gift Fund	168,374		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,099,315
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	16,134,336

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	114,647
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	485,971
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	36,344
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	311,095
Accrued Expenses		3,474	Due To/From Resident C	482	
User Fee Liab Medicaid		189,369	Due to/From Staff Funds	966	
Deferred Revenue		74,443	403b Withholdings	4,984	
Due to From State of CT		37,377	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	948,057

* 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 Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				948,057
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 615,891
Name and Address of Lender	Amount	Loan Date		
Southbury R E Group	615,891			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 615,891
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,563,948

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	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			\$	10,025,825
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	10,025,825
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,778,104
6. Gain or Loss for Period	10/1/2018	thru 9/30/2019	\$	766,459
7. Total Net Worth			\$	4,544,563
C. Total Reserves and Net Worth			\$	14,570,388
D. Total Liabilities, Reserves, and Net Worth			\$	16,134,336

H. Changes in Total Net Worth

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	3,617,284
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,561,978
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,795,519
D. Net Income or Deficit			\$	766,459
E. Balance			\$	4,383,743
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Adjustment			261,429	
F-3. Total Additions			\$	261,429
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	100,609
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
			100,609	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	100,609
H. Balance at End of Period			\$	4,544,563
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	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 checked="" type="checkbox"/> Residential Care Home		
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 <i>Clifton Larson Allen LLP</i>	Title	Date Signed 2/14/2020		
Printed Name of Preparer CLIFTONLARSONALLEN LLP				
Address Address 300 Crown Colony Dr., Ste 310, Quincy, MA 02169		Phone Number 617-984-8100		
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Langfield		Phone Number 617-984-8100		
Contact Email Address jonathan.langfield@claconnect.com				