

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 699C	RHNS	Residential Care Home	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 9/30/2020	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, 2019 and ending September 30, 2020, 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)		
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 10/1/2019	To 9/30/2020
Address of Facility 990 Main Street North ,Southbury, CT. 06488				
Report Prepared By CliftonLarsonAllen LLP		Phone Number 617-984-8100	Date 2/10/2021	
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 9/30/2020	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	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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator 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.:		

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2020	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 checked="" type="radio"/>	<input type="radio"/>		Management Services	Page 16, m12	300,000	300,000
Southbury Real Estate Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Rent / IBITDA Sharing	Page 22, 9	1,845,125	1,336,598
Southbury Real Estate Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Page 27, 12d	18,835	
Presentation Rehab & Skilled Care	10 Bellamy St. Brighton MA 02135	<input type="radio"/>	<input checked="" type="radio"/>		MDS / Reimbursement Consulting	Page 16, m13	17,492	17,492
Quaboag Rehab & Skilled Care	47 E. Main St., West Brookfield, MA 01585	<input type="radio"/>	<input checked="" type="radio"/>		MDS / Reimbursement Consulting	Page 16, m13	16,247	16,247
Sheehan Health Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input checked="" type="radio"/>	<input type="radio"/>		Rehabilitation Management Consulting	Page 16, m13	15,489	15,489
		<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 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

Yes 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			License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen, 1111 Old Eagle School Rd, Wayne, PA	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera 7052Ci, 4002i, M2540DW Copiers	09/15/19	48 Months	11,868	11,868	
Banleaco Leasing P.O. Box 7740 Urbandale, IA 50323	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equip, Vectra Cart, Intellect SWD 100	03/23/16	60 Months	2,674	2,674	
Neopost, 25880 Network Place, Chicago, IL 60673	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/01/19	12 Months	768	768	
	<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 ***
							15,310	

* 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 9/30/2020	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 310, Quincy, MA 02169
--	--

Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statement, Preparation of Medicaid & Medicare Reports, Tax Returns	\$ 40,670
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 40,670

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

- Yes No

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	\$ 20,904
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 20,904

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

- Yes No

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2020				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				
B. On last day of THIS report period	134	120		14					134	120		14
2. Number of Residents												
A. As of midnight of PREVIOUS report period	129	115		14	129	115		14				
B. As of midnight of THIS report period	123	109		14					123	109		14
3. Total Number of Days Care Provided During Period												
A. Medicare	5,209	5,209			4,036	4,036			1,173	1,173		
B. Medicaid (Conn.)	21,863	21,863			17,261	17,261			4,602	4,602		
C. Medicaid (other states)												
D. Private Pay	10,377	9,372		1,005	7,163	6,432		731	3,214	2,940		274
E. State SSI for RCH	3,759			3,759	2,802			2,802	957			957
F. Other (Specify) Hospice/Mgd Care/Medicaid Pe	2,149	2,149			1,374	1,374			775	775		
G. Total Care Days During Period (3A thru F)	43,357	38,593		4,764	32,636	29,103		3,533	10,721	9,490		1,231
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	200	200			186	186			14	14		
B. Other Bed Reserve Days	378	105		273	283	67		216	95	38		57
5. Total Resident Days (3G + 4A + 4B)	43,935	38,898		5,037	33,105	29,356		3,749	10,830	9,542		1,288

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2020			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)	CCNH	RHNS	Residential Care Home	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number 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	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR					
No. of Residents	14	52		43			14						
Per Diem Rate													
a. One bed rm.	PPS	239.00		440.00		175.00	136.00						
b. Two bed rms.	PPS	239.00		430.00		150.00	136.00						
c. Three or more bed rms.	PPS	239.00		380.00		150.00	136.00						
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Residential Care Home		
A. Medicare - Part B								2,280	2,280				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments								2,280	2,280				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								3,475	3,475				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments								3,475	3,475				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								836	836				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments								836	836				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2020	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)	140,326	1,842			18,171	238
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	267,131	11,875			34,592	1,538
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	59,319	1,842			7,681	238
c. Dietary Workers	295,155	18,661			38,220	2,416
6. Housekeeping Service						
a. Head Housekeeper	57,399	1,707			7,433	221
b. Other Housekeeping Workers	198,799	14,838			25,743	1,921
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,268	1,842			8,452	238
b. Other Maintenance Workers	95,512	5,040			12,368	653
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	78,981	5,864			10,228	759
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	235,284	4,160				
b. RN						
1. Direct Care	957,427	22,303				
2. Administrative**	459,484	9,252				
c. LPN						
1. Direct Care	1,016,179	34,475				
2. Administrative**						
d. Aides and Attendants	1,909,589	111,652			127,581	6,847
e. Physical Therapists	314,746	7,611				
f. Speech Therapists	106,309	2,526				
g. Occupational Therapists	252,324	7,348				
h. Recreation Workers	164,654	8,096			21,321	1,048
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	83,610	2,784			10,827	361
n. Marketing	256,759	7,067			33,248	915
o. Other (Specify) See Attached Schedule	45,408	2,776			5,880	360
<i>A-13. Total Salary Expenditures</i>	<i>7,059,663</i>	<i>283,561</i>			<i>361,745</i>	<i>17,753</i>

* 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	\$ 14,510	937	\$ -	-	\$ 1,879	121
Salary Medical Records	\$ 30,898	1,840	\$ -	-	\$ 4,001	238
Total	\$ 45,408	2,776	\$ -	-	\$ 5,880	360

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	9/30/2020				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	9/30/2020			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	140,326		18,171		Administrator	2,080				
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	9/30/2020	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	33,199	870			4,298	113
2. Dentist	7,649	37			991	3
3. Pharmacist	2,880	198				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	2,000					
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,996	266				
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						
9. Speech Therapist						
a. Resident Care	1,921	6				
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	99,645	1,377			5,289	116

* 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 9/30/2020	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"/>	
Healthdrive Dental Group'888 Worcester St., Wellesley, MA	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	
Masstex Imaging LLC	Speech therapy services	<input type="radio"/>	<input checked="" type="radio"/>	
Western Connecticut Group, PO Box 860, Danbury CT 06813-0860	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	
Woodmark Pharmacy	Pharmacy Consultant	<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"/>	
		<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	9/30/2020		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 303,171	288,393			14,778
2. Disability Insurance	\$ 13,562	12,901			661
3. Unemployment Insurance	\$ 5,709	5,431			278
4. Social Security (F.I.C.A.)	\$ 547,437	520,753			26,684
5. Health Insurance	\$ 733,550	697,794			35,756
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	\$ 20,987	19,964			1,023
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 83,907	74,287			9,620
d. Accounting and Auditing	\$ 40,670	36,007			4,663
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 20,904	18,507			2,397
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 14,783	13,088			1,695
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 33,318	29,498			3,820
2. Cellular Phones	\$ 6,097	5,398			699
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	\$ 669,592	669,592			
Subtotal	\$ 2,493,687	2,391,613			102,074

* 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 -	\$ 8,787	\$ -	\$ 450
Covid Testing	\$ 11,177	\$ -	\$ 573
Total	\$ 19,964	\$ -	\$ 1,023

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	9/30/2020		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	2,493,687	2,391,613		102,074	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,078	954		124	
3. Gifts to Staff and Residents	\$ 5,984	5,298		686	
4. Employee Travel	\$ 8,607	7,620		987	
5. Education Expenses Related to Seminars and Conventions	\$ 340	301		39	
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>)	\$ 2,303	2,039		264	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 36,263	32,106		4,157	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,320	1,169		151	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,127	7,195		932	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 23,591	20,886		2,705	
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>)	\$ 48,712	43,127		5,585	
12. Administrative Management Services**	\$ 300,000	265,606		34,394	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 235,870	222,131		13,739	
C-14 Total Administrative & General Expenditures	\$ 3,165,882	3,000,045		165,837	

* 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	\$ 13,385		\$ 1,733
Advertising Promotional	\$ 18,721		\$ 2,424
Total Other Advertising	\$ 32,106	\$ -	\$ 4,157

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
License & Dues Pt Related	\$ 10,459		\$ 1,354
License & Dues Non Pt Related	\$ 10,428		\$ 1,350
Total Dues	\$ 20,886	\$ -	\$ 2,705

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Billing Comp Services	\$ 35,295		\$ 4,571
Cori Expense	\$ 4,293		\$ 556
Bank Charges	\$ 8,487		\$ 1,099
Prof Services	\$ 9,723		\$ 1,259
Misc Expense	\$ 123		\$ 16
Nursing Consultant	\$ 39,345		\$ 5,095
MDS/PPS Consultant	\$ 116,033		
Emp Physicals	\$ 8,831		\$ 1,144
Total Other Administrative and General	\$ 222,131	\$ -	\$ 13,739

Schedule C-1 - Management Services*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2020	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	300,000	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	9/30/2020		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 292,127	258,636			33,491
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>)		\$ 44,283	39,206			5,077
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 336,410	297,842			38,568
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	361	320			41
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	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2020	19	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. \$ 17,909	15,856		2,053
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify)	\$			
3D. Total Laundry Expenditures (3a + b + c)	\$ 17,909	15,856		2,053
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	9/30/2020	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. \$	44,101	39,045		5,056
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. \$	2,386	2,112		274
c. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	46,487	41,157		5,330
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Iomnicare & Woodmark	\$	156,726	156,726		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	281,395	281,395		
d. Ambulance/Limousine***	\$	3,259	3,259		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	2,793	2,793		
f. X-rays and Related Radiological Procedures***	\$	13,341	13,341		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	62,984	62,984		
i. Recreation	\$	20,725	18,349		2,376
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	50,748	50,748		
5M. Total Resident Care Expenditures (5a - 5j)	\$	591,971	589,595		2,376

* 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	\$ 22,495		
Med/Surg	\$ 793		
Resp Ther/ O2 Supplies	\$ 10,770		
Physical Therapy Supplies	\$ 4,175		
WKG/ECG Part A	\$ 178		
Complex Medical Equipment	\$ 12,337		
Total Other Resident Care	\$ 50,748	\$ -	\$ -

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 9/30/2020			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	13,528		1,672	22	6a
Copes Waste Solutions	PO box 728, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Pick-Up	16,246		2,008	22	6a
Post Acute Consulting	500 Seneca St Suite 100, Buffalo, NY 14204	<input type="radio"/>	<input checked="" type="radio"/>		PDPM Training - Medicare	24,842			16	m13
HealthPro Heritage	536 Old Howell Rd, Greenville, SC 29615	<input type="radio"/>	<input checked="" type="radio"/>		PDPM Training - Medicare	40,500			16	m13
Sheehan Health Group LLC	310, Southborough, MA 01772	<input checked="" type="radio"/>	<input type="radio"/>	Management Co	Rehabilitation Management Consulting	15,489			16	m13
Harpers Payroll	24, Woodbridge, CT 06525	<input type="radio"/>	<input checked="" type="radio"/>		Payroll services	19,040		2,353	16	m11
ACS	160 Manley Street Brockton, MA 02301	<input type="radio"/>	<input checked="" type="radio"/>		IT services	24,314		3,005	16	m13
Schumacher Company	390 Pleasant St, West Bridgewater, MA 02379	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	12,104		1,496	22	6a
S&R Landscape Construction	23 Trap Falls rd, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	25,031		3,094	22	6a
Presentation Rehab & Skilled Care	10 Bellamy St, Brighton MA	<input checked="" type="radio"/>	<input type="radio"/>	SNF commonly owned	Rehab Management Consulting	17,492			16	m13
Quaboag Rehab & Skilled Care	47 E Main St, West Brookfield, MA	<input checked="" type="radio"/>	<input type="radio"/>	SNF commonly owned	Rehab Management Consulting	16,247			16	m13
		<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	9/30/2020			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 175,608	155,475			20,133	
b. Heat	\$ 60,967	53,977			6,990	
c. Light & Power	\$ 146,680	129,864			16,816	
d. Water	\$ 12,837	11,365			1,472	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,310	13,555			1,755	
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 411,402	364,236			47,166	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 79,184	68,957			10,227	
b. Building & Building Improvements	\$ 434,285	378,193			56,092	
c. Non-Movable Equipment	\$ 23,004	20,033			2,971	
d. Movable Equipment	\$ 255,933	222,877			33,056	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 792,406	690,060			102,346	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 79,208	68,978			10,230	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 79,208	68,978			10,230	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,845,125	1,606,810			238,315	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 567	502			65	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,717,306	2,366,350			350,956	

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

Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C			Report for Year Ended 9/30/2020			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		1,552,715		1,552,715	145,577	SL	20	77,710					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		30,368		30,368		SL	20	1,474					
A-4. Subtotal									79,184				
B. Building and Building Improvements													
1. Acquired prior to this report period		14,183,730		14,183,730	7,189,353	SL	Various	405,161					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		705,866		705,886		SL	20	29,124					
B-4. Subtotal									434,285				
C. Non-Movable Equipment													
1. Acquired prior to this report period		721,453		721,453	652,181	SL	Various	23,004					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									23,004				
		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	30,792	SL	7	8,033	
b. JMAC		X		7	2016	7,750		7,750	2,491	SL	7	1,107	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,754,109		1,754,109	259,383	SL	Various	233,822	
b. Disposals (attach schedule)						(11,796)		(11,796)				(983)	
c. Acquired during this report period (attach schedule)						116,163		116,163		SL	Various	13,954	
D-3. Subtotal													255,933
E. Total Depreciation													792,406

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attachment	\$ 30,368	20	\$ 1,474
Total additions for Land Improvement		\$ 30,368		\$ 1,474 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attachment	\$ 705,866	20	\$ 29,124
Total additions for Building Improvement		\$ 705,866		\$ 29,124 *
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 - Realty	\$ 98,471	Var	\$ 12,353
Various	See Attachment - Operator	\$ 17,692	Var	\$ 1,601
Total additions for Movable Equipmen		\$ 116,163		\$ 13,954 *
Deletions:				
3/31/2020	2019 Equipment Voided Payment	\$ (11,796)		\$ (983)
Total deletions for Movable Equipmen		\$ (11,796)		\$ (983) **

*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	\$ 64,310	20	\$ 2,466
Total additions for Leasehold Improvermen		\$ 64,310		\$ 2,466 *
Deletions:				
Various	See Attachment	\$ (33,537)		\$ (6,264)
Total deletions for Leasehold Improvermen		\$ (33,537)		\$ (6,264) **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		9/30/2020			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	1,840,631	213,876	SL		83,006	
2. Disposals (attach schedule)				(33,537)				(6,264)	
3. Acquired during this report period (attach schedule)	Various		20 Years	64,310		SL		2,466	
C-4. Subtotal									79,208
D. Total Amortization									79,208

* 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 9/30/2020	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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	10/01/16			
c. Interest Rate for the Cost Year	5.00%			
d. Term of Mortgage (number of years)	Cash Flow Note			
e. Amount of Principal Borrowed	1,850,000			
f. Principal balance outstanding as of 9/30/20	5,586			
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 Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2020		Page 26	of 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		9/30/2020		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				\$ 18,835	16,676		2,159
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 18,835	16,676		2,159
14. Insurance							
a. Insurance on Property (buildings only)				\$ 11,617	10,285		1,332
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 39,378	34,863		4,515
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 50,995	45,148		5,847
15. Total All Expenditures (A-13 thru C-14)				\$ 14,883,539	13,896,213		987,326

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Lutheran Home of Southbury, Inc			699C	9/30/2020	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	\$ 290,007	256,759		33,248
3.	10	12.g	Occupational Therapy	\$ 252,324	252,324		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 1,921	1,921		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 83,907	74,287		9,620
10.			Accounting	\$			
10a.			Legal	\$ 10,011	8,909		1,102
11.	15	1.h.1	Telephone	\$ 7,765	6,875		890
12.	15	1.h.2	Cellular Telephone	\$ 4,657	4,123		534
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.3	Gifts, flowers and coffee shops	\$ 5,984	5,298		686
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	m.3	Unallowable Advertising *	\$ 36,263	32,106		4,157
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	30	i.v7	Barber and Beauty	\$ 2,256	1,997		259
23.			Other - See attached Schedule	\$ 190,607	186,187		4,420
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)				\$ 885,702	830,786		54,916

* 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	9a	Speech Therapist	\$ 1,921		
Total Other Fees Adjustments			\$ 1,921	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m8	Licenses and Dues non-patient related	\$ 10,428		\$ 1,350
15	1a 1-6	Benefits on Marketing Salary	\$ 59,603		\$ 3,054
16	m13	Misc Expense	\$ 123		\$ 16
16	m13	MDS/PPS Consulting	\$ 116,033		
Total Other A&G Adjustments			\$ 186,187	\$ -	\$ 4,420

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 885,702	830,786		54,916
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 156,726	156,726		
28.	20	5d	Ambulance/Limousine	\$ 3,259	3,259		
29.	20	5f	X-rays, etc	\$ 13,341	13,341		
30.	20	5h	Laboratory	\$ 62,984	62,984		
31.	20	5c	Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,793	2,793		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 50,748	50,748		
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	\$ 122,895	108,805		14,090
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)				\$ 1,298,448	1,229,442		69,006

*** 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	\$ 22,495		
20	5j	Med/Surg	\$ 793		
20	5j	Resp Ther/ O2 Supplies	\$ 10,770		
20	5j	Physical Therapy Supplies	\$ 4,175		
20	5j	WKG/ECG Part A	\$ 178		
20	5j	Complex Medical Equipment	\$ 12,337		
Total Other Ancillary Costs			\$ 50,748	\$ -	\$ -

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			\$ -	\$ -	\$ -

Total Unallowable Building Interest	\$ -	\$ -	\$ -
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2020			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 10,574,883	9,976,683		598,200		
b. Medicaid Room and Board Contractual Allowance **	\$ (4,475,685)	(4,435,340)		(40,345)		
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(all inclusive)	\$ 2,213,899	2,213,899				
b. Medicare Room and Board Contractual Allowance **	\$ (661,911)	(661,911)				
4. a. Private-Pay Residents and Other	\$ 5,416,611	5,259,261		157,350		
b. Private-Pay Room and Board Contractual Allowance **	\$ 995,514	995,514				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 117,654	117,654				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (117,654)	(117,654)				
c. Prescription Drugs - Non-Medicare	\$ 44,364	44,364				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (18,210)	(18,210)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 5,074	5,074				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 99,122	99,122				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (61,693)	(61,693)				
c. Physical Therapy - Non-Medicare	\$ 518,240	518,240				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (26,895)	(26,895)				
4. a. Speech Therapy - Medicare	\$ 52,266	52,266				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (20,168)	(20,168)				
c. Speech Therapy - Non-Medicare	\$ 218,816	218,816				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (104,431)	(104,431)				
5. a. Occupational Therapy - Medicare	\$ 152,446	152,446				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (75,380)	(75,380)				
c. Occupational Therapy - Non-Medicare	\$ 325,041	325,041				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (117,195)	(117,195)				
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ 13,014	13,014				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,067,722	14,352,517		715,205		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 7,765	6,875		890		
4. Rental of Television and Cable Services	\$ 13,796	12,214		1,582		
5. Interest Income (Specify)	\$ 89,646	79,368		10,278		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 2,256	1,997		259		
8. Other (Specify)	\$ 832,547	737,098		95,449		
V. Total Other Revenue (1 thru 8)	\$ 946,010	837,552		108,458		
VI. Total All Revenue (III +V)	\$ 16,013,732	15,190,069		823,663		

* 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-CCH	IV Therapy Part A	\$ 6,915		
30II6A-CCH	Lab Part A	\$ 47,455		
30II6A-CCH	Radiology Part A	\$ 11,584		
30II6A-CCH	Resp Ther/02 Part A	\$ 1,055		
30II6A-CCH	Contractual Allow	\$ (67,009)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CCH	IV Therapy	\$ 7,619		
30II6b-CCH	Lab	\$ 17,409		
30II6b-CCH	Radiology	\$ 3,560		
30II6b-CCH	Resp Ther/02	\$ 326,511		
30II6b-CCH	Contractual Allow	\$ (342,085)		
Total Other Resident Revenue		\$ 13,014	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CCH	Revenue Interest		\$ 79,368		\$ 10,278
Total Interest Income			\$ 79,368	\$ -	\$ 10,278

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CCH	Revenue-Vending	\$ 487		\$ 63
30IV8-CCH	Purchase Discounts	\$ 47,243		\$ 6,118
30IV8-CCH	Other Income	\$ 32,672		\$ 4,231
30IV8-CCH	Net Assets released to OPS	\$ 6,267		\$ 811
30IV8-CCH	Change in Beneficial Int	\$ 24,955		\$ 3,231
30IV8-CCH	Bad Debt Recovery	\$ 4,374		\$ 566
30IV8-CCH	Temp NA Restrict Released OPS	\$ (6,267)		\$ (811)
30IV8-CCH	Gain on Sale	\$ 65,908		\$ 8,535
30IV8-CCH	Revenue HHS Stimulus	\$ 561,459		\$ 72,705
Total Other Revenue		\$ 737,098	\$ -	\$ 95,449

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,847,652
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,015,744
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	144,287
4. Inventories			\$	6,905
5. Prepaid Expenses			\$	203,183
a. Prepaid Insurance	168,894			
b. Other Prepaid Expense	34,289			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,217,771
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>1,871,404</u>		\$	1,578,320
	Accum. Depreciation <u>293,084</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>41,922</u>		\$	18,360
	Accum. Depreciation <u>23,562</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)			\$	1,596,680

* 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 (Itemize) Page 31 Line A8

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
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	
		Due To/From Medicare	\$ 750,930
Total Other Current Liabilities (Itemize)			\$ 750,930

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	4,814,451
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	14,814
2. Land Improvements		*Historical Cost	1,583,083	
	Accum. Depreciation	224,686	Net	\$ 1,358,397
3. Buildings		*Historical Cost	14,889,616	
	Accum. Depreciation	7,618,090	Net	\$ 7,271,526
4. Non-Movable Equipment		*Historical Cost	721,453	
	Accum. Depreciation	675,185	Net	\$ 46,268
5. Movable Equipment		*Historical Cost	1,816,555	
	Accum. Depreciation	481,631	Net	\$ 1,334,924
6. Motor Vehicles		*Historical Cost	63,978	
	Accum. Depreciation	42,422	Net	\$ 21,556
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	10,047,485
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>)			\$	3,138,516
Investments Held in Trust		2,937,124		
Other		201,392		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,138,516
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	18,000,452

* 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 Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 425,865
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>)				\$ 498,798
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 249,316
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>)				\$ 1,229,618
Accrued Expenses 15,312 Due To/From Resident C 482				
User Fee Liab Medicaid 163,935 Due to/From Staff Funds 966				
Deferred Revenue 259,253 403b Withholdings 1,363				
Due to From State of CT 37,377 See Schedule 750,930				
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,403,597

* 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 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,403,597	
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>)				\$ 5,586
Name and Address of Lender	Amount	Loan Date		
Southbury Real Estate Group	5,586			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 5,586
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,409,183

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	9/30/2020	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			\$	10,047,485
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	10,047,485
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,413,591
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	1,130,193
7. Total Net Worth			\$	5,543,784
C. Total Reserves and Net Worth			\$	15,591,269
D. Total Liabilities, Reserves, and Net Worth			\$	18,000,452

H. Changes in Total Net Worth

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	4,544,563
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,013,732
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,883,539
D. Net Income or Deficit			\$	1,130,193
E. Balance			\$	5,674,756
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustment (130,972)				
F-3. Total Additions			\$	(130,972)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <i>Balance at End of Period</i>		09/30/20	\$	5,543,784

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2020	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		Title		Date Signed
Printed Name of Preparer				
CliftonLarsonAllen LLP				
Address Address			Phone Number	
100 Crown Colony Dr., Ste 310, Quincy, MA 02169			617-984-8100	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Contact Email Address				