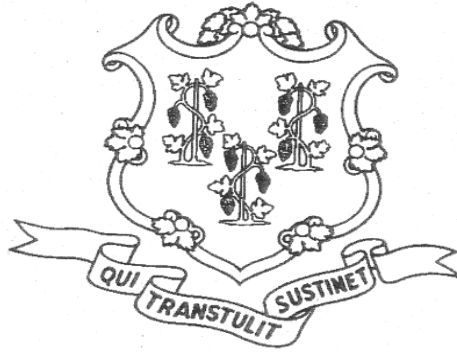


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022

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

Table of Contents

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

General Information

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	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, 2021 and ending September 30, 2022, 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) Ziad Baroody			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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 10/1/2021	To 9/30/2022
Address of Facility 990 Main Street North, Southbury, CT 06488				
Report Prepared By CliftonLarsonAllen LLP		Phone Number 860-561-4000	Date 2/15/2023	
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 9/30/2022	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 Ziad Baroody		Nursing Home Administrator's License No.:	002101	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Lutheran Home of Southbury, Inc	990 Main Street North, Southbury, CT 06488	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Angela Bovill	11 Shattuck Street, Worcester, MA 01605	CEO/President		
Jeanette Wade	11 Shattuck Street, Worcester, MA 01605	CFO		
See attachment				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	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	%**				
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Management Services	Page 16, m12	833,092	833,092
Presentation Rehab & Skilled Care	10 Bellamy St, Brighton, MA 02135	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	Page 16, m13	4,386	4,386
Quabog Rehab & Skilled Care	47 E. Main St., West Brookfield, MA 01585	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	Page 16, m13	11,657	11,657
		<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 9/30/2022	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 checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Consistent with prior year, 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 on square footage.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
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.)				
<p align="right"><input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.</p>				

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	9/30/2022			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 Road, Wayne, PA 19087	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera 7052Ci, 4002i, M2540DW Copiers	09/15/19	48 Months	11,868	11,868	
Neopost, 25880 Network Place, Chicago, IL 60673	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/01/17	63 Months	854	854	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							12,722	

* 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 9/30/2022	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, Suite 310, Quincy, MA 02169
---	---

Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statements, Preparation of Medicaid & Medicare Reports, Tax Returns	\$ 39,382
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 39,382

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

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	\$ 40,063
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 40,063

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

Lutheran Home of Southbury
License No. 699C
FYE September 30, 2022

State of Connecticut Annual Report of Long-Term Care Facility - ATTACHMENT

Page 7 - Detail for Legal Services

	Name of Legal Firm or Independent Attorney	Address (Street,City,State,Zip)	Telephone Number	Services Provided by This Firm (<i>describe fully</i>)	Amount	Non-Allowable
1	Dorsi & Dorsi	537 Washington Ave, West Haven CT, 06516	(203) 934-6651	Appeal of tax assessment	\$ 3,781	
2	Halloran Sage	225 Asylum St., Hartford, CT, 06103	(860) 522-6103	AR Collections	\$ 5,221	\$ 5,221
3	Kaufman, Borgeest & Ryan	120 Broadway, New York, NY, 10271	(212) 980-9600	Counsel for resident lawsuit	\$ 21,268	
4	Courtney, Lee & Hamel	31 Wendell Ave., Pittsfield, MA 01201	(413) 443-4445	Financing matters	\$ 840	
5	Wiggin and Dana	265 Church St., New Haven, CT 06510	(203) 498-4400	Employment matters	\$ 4,283	
6	Secor, Cassify & McPartland	41 Church Street, PO Box 2818, Waterbury CT 06723-2818	(203) 757-9261	Ascentria Care Alliance purchase & land use	\$ 1,719	
7	Sheehan Phinney Bass & Green	1000 Elm St., PO Box 3701, Manchester, NH, 03105	(603) 668-0300	General counsel	\$ (2,280)	
8	Murtha Cullina LLP	280 Trumbull St., Hartford, CT 06103	(860) 240-6000	General matters	\$ 5,006	
9	Treasurer of CT	Danbury Probate Court, Danbury, CT 06810	(860) 702-3000	Conservator Fees	\$ 225	
					\$ 40,063	\$ 5,221

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2022				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	127	114		13	127	114		13				
B. As of midnight of THIS report period	121	114		7					121	114		7
3. Total Number of Days Care Provided During Period												
A. Medicare	4,401	4,401			3,207	3,207			1,194	1,194		
B. Medicaid (Conn.)	27,296	27,296			20,048	20,048			7,248	7,248		
C. Medicaid (other states)												
D. Private Pay	9,928	8,949		979	7,721	6,918		803	2,207	2,031		176
E. State SSI for RCH	3,056			3,056	2,588			2,588	468			468
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	44,681	40,646		4,035	33,564	30,173		3,391	11,117	10,473		644
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	382	148		234	347	117		230	35	31		4
B. Other Bed Reserve Days	76	31		45	68	23		45	8	8		
5. Total Resident Days (3G + 4A + 4B)	45,139	40,825		4,314	33,979	30,313		3,666	11,160	10,512		648

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2022			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	7		73		30		1	6					
Per Diem Rate													
a. One bed rm.	PDPM		269.83		510.00		510.00	269.83					
b. Two bed rms.			269.83		500.00		470.00						
c. Three or more bed rms.							460.00						
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									3,155	3,155			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments									3,155	3,155			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									832	832			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									832	832			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,944	3,944			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments									3,944	3,944			

Report of Expenditures - Salaries & Wages

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	Page 10	of 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)	138,582	2,159			14,644	228
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	298,431	12,889			31,535	1,362
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	70,749	2,137			7,477	226
c. Dietary Workers	346,983	19,082			36,666	2,016
6. Housekeeping Service						
a. Head Housekeeper	59,333	1,740			6,270	184
b. Other Housekeeping Workers	213,505	13,376			22,561	1,413
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,438	1,894			7,232	200
b. Other Maintenance Workers	107,619	4,980			11,372	526
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	101,188	6,544			10,693	692
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	233,282	2,134				
b. RN						
1. Direct Care	910,626	19,463				
2. Administrative**	507,507	9,753				
c. LPN						
1. Direct Care	1,123,389	31,409				
2. Administrative**						
d. Aides and Attendants	2,437,355	103,872			153,738	7,324
e. Physical Therapists	310,933	7,146				
f. Speech Therapists	101,852	2,352				
g. Occupational Therapists	228,269	6,625				
h. Recreation Workers	173,422	8,259			18,326	873
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	87,485	2,872			9,245	303
n. Marketing	265,200	7,424			28,024	784
o. Other (Specify) See Attached Schedule	40,179	2,019			4,246	213
<i>A-13. Total Salary Expenditures</i>	7,824,328	268,129			362,028	16,344

* 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
Supply Clerk	\$ 15,231	768			\$ 1,610	81
Medical Records	\$ 24,948	1,251			\$ 2,636	132
Total	\$ 40,179	2,019	\$ -	-	\$ 4,246	213

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Optometry Services	\$ 1,792	Disallowed				
Podiatry Services	\$ 3,048	Disallowed				
Audiology Services	\$ 344	Disallowed				
Total	\$ 5,184	Disallowed	\$ -	-	\$ -	-

**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	9/30/2022				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	9/30/2022			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***										
Ziad Baroody (12/31/2021 - present)	109,556		11,577		Administrator	1,674	A2			
Kevin Gendron (10/1/2021-12/31/2021)	29,026		3,067		Administrator	713	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2022	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	38,328	783			4,050	83
2. Dentist	3,657	Disallowed				
3. Pharmacist	2,880	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	1,717	25				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,996	329				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	3,567	Disallowed				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	88,314	1,089				
2. Administrative***						
b. LPN						
1. Direct Care	192,838	3,059				
2. Administrative***						
c. Aides	66,604	1,654				
d. Other						
12. Other (Specify) See Attached Schedule	5,184	Disallowed				
B-13 Total Fees Paid in Lieu of Salaries	455,085	7,131			4,050	83

* 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 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Pamela Boushie	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Denise DeOliverira	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Susan Green	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Chas & Co/Janet Pitcht	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Anita Grinevics	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA 02482	Dental, Optometry, Podiatry, and Audiology Services	<input type="radio"/>	<input checked="" type="radio"/>			
Nuvance Medical Health	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Woodmark Pharmacy	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Masstex Imaging, Inc.	Speech Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>			
Clipboard Health	RNs, LPNs, & CNAs	<input type="radio"/>	<input checked="" type="radio"/>			
Strategic Nursing Solutions	RNs, LPNs, & CNAs	<input type="radio"/>	<input checked="" type="radio"/>			
Right at Home	CNAs	<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	9/30/2022	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 284,358	271,783		12,575
2. Disability Insurance	\$ 16,497	15,767		730
3. Unemployment Insurance	\$ 21,833	20,867		966
4. Social Security (F.I.C.A.)	\$ 597,251	570,839		26,412
5. Health Insurance	\$ 840,649	803,473		37,176
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	\$ 1,625	1,553		72
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 90,000	81,399		8,601
d. Accounting and Auditing	\$ 39,382	35,618		3,764
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 40,063	36,234		3,829
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 20,434	18,481		1,953
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,591	33,094		3,497
2. Cellular Phones	\$ 2,528	2,286		242
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	\$ 764,577	764,577		
Subtotal	\$ 2,755,788	2,655,971		99,817

* 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
Covid Testing	\$ 1,553		\$ 72
Total	\$ 1,553	\$ -	\$ 72

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	9/30/2022		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,755,788	2,655,971		99,817	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 22,965	20,770		2,195	
4. Employee Travel	\$ 2,021	1,828		193	
5. Education Expenses Related to Seminars and Conventions	\$ 10,390	9,397		993	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 100	90		10	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 43,738	39,558		4,180	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 37,722	34,117		3,605	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,440	1,302		138	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,662	7,834		828	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 21,516	19,460		2,056	
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>)	\$				
12. Administrative Management Services**	\$ 833,092	753,472		79,620	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 682,291	620,736		61,555	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 4,419,725	4,164,535		255,190	

* 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	\$ 18,007		\$ 1,903
Advertising - Promotional	\$ 16,110		\$ 1,702
Total Other Advertising	\$ 34,117	\$ -	\$ 3,605

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Dues - Patient Related	\$ 9,030		\$ 954
Dues - Non Patient Related	\$ 10,430		\$ 1,102
Total Dues	\$ 19,460	\$ -	\$ 2,056

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	\$ 86,913		\$ 9,184
Cori Expense	\$ 23,251		\$ 2,457
Bank Charges	\$ 5,330		\$ 563
Misc Expense - Disallowed	\$ 5,159		\$ 545
Nursing Consultant	\$ 62,706		\$ 6,626
MDS/PPS Consultant	\$ 38,220		
Emp Physicals	\$ 9,961		\$ 1,053
Payroll Service	\$ 24,874		\$ 2,629
Amortization of Goodwill	\$ 325,594		\$ 34,406
Professional Services	\$ 904		\$ 96
Fines & Penalties	\$ 37,526		\$ 3,965
Prior year adjustments	\$ 298		\$ 31
Total Other Administrative and General	\$ 620,736	\$ -	\$ 61,555

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2022	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 #	
Ascentria Care Alliance 11 Shattuck Street Worcester, MA 01605	833,092	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

Name of Facility		License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2022		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 336,215	304,082			32,133
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>)		\$ 42,545	38,479			4,066
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 378,760	342,561			36,199
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*	371	336			35
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

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2022		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. \$	17,688	15,998		1,690
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)		\$	17,688	15,998		1,690
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	9/30/2022		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. \$	34,731	31,412		3,319
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	34,731	31,412		3,319
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare and Woodmark	\$	122,359	122,359		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	231,275	231,275		
d.	Ambulance/Limousine***	\$	2,150	2,150		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,506	3,506		
f.	X-rays and Related Radiological Procedures***	\$	15,153	15,153		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	18,306	18,306		
i.	Recreation	\$	24,817	22,445		2,372
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	145,335	145,335		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	562,901	560,529		2,372

* 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 - Private	\$ 559		
IV Therapy - Part A	\$ 11,617		
IV Therapy - Medicaid	\$ 465		
IV Therapy - Managed Care	\$ 2,857		
Med/Surg Part A	\$ 26		
Respiratory Therapy Supples	\$ 8,520		
Physical Therapy Supplies	\$ 7,684		
Physical Therapy Part B	\$ 51		
Complex Medical Equipment	\$ 13,269		
Temporary Outplacement Fees	\$ 100,287		
Total Other Resident Care	\$ 145,335	\$ -	\$ -

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 9/30/2022			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
Geomatrix	114 Mill Rock Rd East, Old Saybrook, CT 06475	<input type="radio"/>	<input checked="" type="radio"/>		Septic Monitoring	26,065		2,754	22	6a
Copes Waste Solutions	PO box 728, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Pick-Up	22,916		2,422	22	6a
Harpers Payroll	24, Woodbridge, CT 06525	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	25,464		2,691	16	m13
ACS	160 Manley Street Brockton, MA 02301	<input type="radio"/>	<input checked="" type="radio"/>		IT Services	37,144		3,925	16	m13
H.L. Bennett	60F Bennett Square, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Septic Cleaning	12,400		1,310	16	m13
HealthPro Heritage	536 Old Howell Rd, Greenville, SC 29615	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	12,000			16	m13
S&R Landscape Construction	23 Trap Falls Rd, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	39,456		4,169	22	6a
Quaboag Rehab & Skilled Care	47 E Main St, West Brookfield, MA	<input checked="" type="radio"/>	<input type="radio"/>	SNF Commonly Owned	Rehab Consulting	11,657			16	m13
		<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	9/30/2022			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 211,506	191,292			20,214	
b. Heat	\$ 72,692	65,745			6,947	
c. Light & Power	\$ 125,613	113,608			12,005	
d. Water	\$ 19,500	17,636			1,864	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,722	11,506			1,216	
f. Other (<i>itemize</i>)	\$ 2,543	2,300			243	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 444,576	402,087			42,489	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 78,770	68,596			10,174	
b. Building & Building Improvements	\$ 436,065	379,743			56,322	
c. Non-Movable Equipment	\$ 18,632	16,226			2,406	
d. Movable Equipment	\$ 264,993	230,767			34,226	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 798,460	695,332			103,128	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 9,990	8,700			1,290	
c. Leasehold Improvements	\$ 92,157	80,254			11,903	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 102,147	88,954			13,193	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 107,823	93,897			13,926	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 52	47			5	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,008,482	878,230			130,252	

* 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
Copy Charges	\$ 2,300		\$ 243
Total Other Repairs and Maintenance	\$ 2,300	\$ -	\$ 243

Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C		Report for Year Ended 9/30/2022				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		1,583,083		1,583,083	303,989	SL	20	78,770					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									78,770				
B. Building and Building Improvements													
1. Acquired prior to this report period		14,912,113		14,912,113	8,063,340	SL	Various	435,505					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		21,676		21,676		SL	Various	560					
B-4. Subtotal									436,065				
C. Non-Movable Equipment													
1. Acquired prior to this report period		732,801		732,801	693,005	SL	Various	18,632					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									18,632				
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
a. 2016 Ford F350 Pickup		X		12	2021	45,925			759,137	SL	5	7,655	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,869,101		1,869,101	759,137	SL	Various	254,551	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						6,863		6,863		SL	Various	939	
d. Standard Resident						15,982		6,863		SL	Various	1,848	
e. Specialized Resident													
Total Acquired during this report period						22,845		13,726				2,787	
D-3. Subtotal									264,993				
E. Total Depreciation									798,460				

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/4/2021	Basement door	\$ 2,905	15	\$ 177
11/30/2021	Roof heat exchanger	\$ 4,092	15	\$ 227
4/12/2022	Courtyard boiler pump	\$ 2,660	15	\$ 89
8/30/2022	Wander guard upgrade	\$ 12,019	15	\$ 67
Total additions for Building Improvements		\$ 21,676		\$ 560
Deletions:				
Total deletions for Building Improvements		\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
1/18/2022	Steam table	Standard Resident	\$ 5,985	5	\$ 848
4/16/2022	Bladder scanner	Standard Resident	\$ 9,997	5	\$ 1,000
5/19/2022	Laptops	Administrative	\$ 3,205	5	\$ 267
10/21/2021	Environmental Restructuring Project	Administrative	\$ 1,034	5	\$ 190
10/21/2021	Environmental Restructuring Project	Administrative	\$ 1,034	5	\$ 190
10/31/2021	Server Installation Project	Administrative	\$ 1,590	5	\$ 292
Total additions for Movable Equipment			\$ 22,845		\$ 2,787
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		9/30/2022			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. UMB Bank Bonds	7	21		298,402	10,575	SL		9,990	
2.									
3.									
B-4. Subtotal									9,990
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	VAR		20 years	1,871,404	385,241	SL		92,157	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									92,157
D. Total Amortization									102,147

* 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 9/30/2022	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		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		Fixed		
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		07/15/21		
c. Interest Rate for the Cost Year		5.00%		
d. Term of Mortgage (number of years)		35		
e. Amount of Principal Borrowed		31,098,262		
f. Principal balance outstanding as of 9/30/2022		28,805,000		
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	9/30/2022	26	37
Item	Total	CCNH	RHNS	Residential Care Home
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 1,337,338	1,164,609		172,729
Name of Lender	Rate			
UMB Lender	5.00%			
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)	\$ 1,337,338	1,164,609		172,729

(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		9/30/2022			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				1,337,338	1,164,609		172,729	
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)				\$	3,461	3,130	331	
Paycheck Protection Program Loan								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,340,799	1,167,739	173,060	
14. Insurance								
a. Insurance on Property (buildings only)				\$	14,830	13,413	1,417	
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	127,439	115,259	12,180	
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	142,269	128,672	13,597	
15. Total All Expenditures (A-13 thru C-14)				\$	16,995,422	15,971,175	1,024,246	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2022	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	12n	Salaries not related to Resident Care	\$ 293,224	265,200		28,024
3.	10	12g	Occupational Therapy	\$ 228,269	228,269		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 19,006	19,006		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 90,000	81,399		8,601
10.			Accounting	\$			
10a.			Legal	\$ 5,221	4,722		499
11.	15	1h1	Telephone	\$ 11,037	9,982		1,055
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 18,081	16,353		1,728
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 *	\$ 37,722	34,117		3,605
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 167,610	159,936		7,674
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)				\$ 870,170	818,984		51,186

* 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	b9a	Speech Therapist	\$ 3,567		
13	b8a	Medical Director - Over Allowable	\$ 6,598		
13	b2	Dentist	\$ 3,657		
13	b12	Optometry Services	\$ 1,792		
13	b12	Podiatry Services	\$ 3,048		
13	b12	Audiology Services	\$ 344		
Total Other Fees Adjustments			\$ 19,006	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m8	Dues - Non Patient Related	\$ 10,430		\$ 1,102
15	1a 1-6	Benefits on Disallowed Salaries	\$ 106,127		\$ 6,027
16	m13	Misc. Expense	\$ 5,159		\$ 545
16	m13	MDS/PPS Consulting	\$ 38,220		
Total Other A&G Adjustments			\$ 159,936	\$ -	\$ 7,674

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	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 870,170	818,984		51,186
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 122,359	122,359		
28.	20	5d	Ambulance/Limousine	\$ 2,150	2,150		
29.	20	5f	X-rays, etc	\$ 15,153	15,153		
30.	20	5h	Laboratory	\$ 18,306	18,306		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,506	3,506		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 45,048	45,048		
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	\$ 1,744,301	1,578,259		166,042
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)				\$ 2,820,993	2,603,764		217,229

*** 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 - Private	\$ 559		
20	5j	IV Therapy - Part A	\$ 11,617		
20	5j	IV Therapy - Medicaid	\$ 465		
20	5j	IV Therapy - Managed Care	\$ 2,857		
20	5j	Med/Surg Part A	\$ 26		
20	5j	Respiratory Therapy Supples	\$ 8,520		
20	5j	Physical Therapy Supplies	\$ 7,684		
20	5j	Physical Therapy Part B	\$ 51		
20	5j	Complex Medical Equipment	\$ 13,269		
Total Other Ancillary Costs			\$ 45,048	\$ -	\$ -

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	9/30/2022			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,238,568	12,775,518		463,050		
b. Medicaid Room and Board Contractual Allowance **	\$ (5,479,664)	(5,486,791)		7,127		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,866,457	1,866,457				
b. Medicare Room and Board Contractual Allowance **	\$ 721,946	721,946				
4. a. Private-Pay Residents and Other	\$ 4,782,225	4,635,375		146,850		
b. Private-Pay Room and Board Contractual Allowance **	\$ (61,174)	(61,174)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 81,912	81,912				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (81,912)	(81,912)				
c. Prescription Drugs - Non-Medicare	\$ 34,949	34,949				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (36,069)	(36,069)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 839	839				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 370,827	370,827				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (284,160)	(284,160)				
c. Physical Therapy - Non-Medicare	\$ 158,999	158,999				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (130,918)	(130,918)				
4. a. Speech Therapy - Medicare	\$ 134,737	134,737				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (78,892)	(78,892)				
c. Speech Therapy - Non-Medicare	\$ 52,408	52,408				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (30,446)	(30,446)				
5. a. Occupational Therapy - Medicare	\$ 433,482	433,482				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (312,326)	(312,326)				
c. Occupational Therapy - Non-Medicare	\$ 162,410	162,410				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (144,820)	(144,820)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,294	1,294				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,400,672	14,783,645		617,027		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 11,037	9,982		1,055		
4. Rental of Television and Cable Services	\$ 16,242	14,690		1,552		
5. Interest Income (<i>Specify</i>)	\$ 114,383	103,451		10,932		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,387,080	1,254,515		132,565		
V. Total Other Revenue (1 thru 8)	\$ 1,528,742	1,382,638		146,104		
VI. Total All Revenue (III +V)	\$ 16,929,414	16,166,283		763,131		

* 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
30/II6	IV Therapy - Part A	\$ 5,053		
30/II6	Lab - Part A	\$ 14,784		
30/II6	Radiology - Part A	\$ 9,367		
30/II6	Respiratory Therapy - Part A	\$ 1,120		
30/II6	Contractual Allowance	\$ (30,324)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30/II7	IV Therapy - Evercare	\$ 1,050		
30/II7	IV Therapy - Managed Care	\$ 5,959		
30/II7	Lab - Medicaid	\$ 92		
30/II7	Lab - Managed Care	\$ 8,093		
30/II7	Lab - Evercare	\$ (1,934)		
30/II7	Radiology - Private	\$ 75		
30/II7	Radiology - Evercare	\$ (539)		
30/II7	Radiology - Medicaid	\$ 284		
30/II7	Radiology - Managed Care	\$ 2,885		
30/II7	Respiratory Therapy - Medicaid	\$ 2,418		
30/II7	Respiratory Therapy - Managed Care	\$ 432		
30/II7	Respiratory Therapy - Private	\$ 41		
30/II7	Respiratory Therapy - Evercare	\$ (193)		
30/II7	Contractual Allowance	\$ (17,369)		
Total Other Resident Revenue		\$ 1,294	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30/IV5	Interest Income		\$ 103,451		\$ 10,932
Total Interest Income			\$ 103,451	\$ -	\$ 10,932

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30/IV8	HHS Stimulus	\$ 263,557		\$ 27,850
30/IV8	Purchase Discounts	\$ 16,837		\$ 1,779
30/IV8	Other Income	\$ 220,943		\$ 23,347
30/IV8	Net Assets Released to OPS	\$ 638		\$ 67
30/IV8	Change in Beneficial Interest	\$ (626,267)		\$ (66,178)
30/IV8	Change in Beneficial Interest - GF	\$ (494)		\$ (52)
30/IV8	Temp Net Assets Released	\$ (638)		\$ (67)
30/IV8	Equity Transfer/ Income	\$ 45,221		\$ 4,779
30/IV8	Medical Records	\$ 271		\$ 29
30/IV8	PPP Loan Forgiveness	\$ 1,333,542		\$ 140,916
30/IV8	Miscellaneous Revenue	\$ 904		\$ 96
Total Other Revenue		\$ 1,254,515	\$ -	\$ 132,565

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,175,315
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,098,712
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	27,940
4. Inventories			\$	29,405
5. Prepaid Expenses			\$	218,108
a. Prepaid Insurance	49,779			
b. Other Prepaid Expense	168,329			
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)			\$	3,549,480
B. Fixed Assets				
1. Land			\$	14,814
2. Land Improvements	*Historical Cost	1,583,083	\$	1,200,324
	Accum. Depreciation	382,759	Net	
3. Buildings	*Historical Cost	14,933,789	\$	6,434,384
	Accum. Depreciation	8,499,405	Net	
4. Leasehold Improvements	*Historical Cost	1,871,404	\$	1,394,006
	Accum. Depreciation	477,398	Net	
5. Non-Movable Equipment	*Historical Cost	732,801	\$	21,164
	Accum. Depreciation	711,637	Net	
6. Movable Equipment	*Historical Cost	1,891,946	\$	875,471
	Accum. Depreciation	1,016,475	Net	
7. Motor Vehicles	*Historical Cost	45,925	\$	38,270
	Accum. Depreciation	7,655	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	16,037,668
Cost Report vs. Financial Statements		14,073,330		
See Schedule		1,964,338		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	26,016,101

* 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	
31	B9	Construction in Progress	\$ 1,964,338
Total Other Fixed Assets (Itemize)			\$ 1,964,338

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	
33	A12	Bond Premium - Current Portion	\$ 118,305
Total Other Current Liabilities (Itemize)			\$ 118,305

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	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	29,565,581
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	3,215,000
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,100,000
Name and Address	Amount	Loan Date		
Lutheran Rehab	1,100,000			
7. Other Assets (<i>itemize</i>)			\$	5,917,820
	Investments Held in Trust	3,017,822		
	Other	2,899,998		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	10,232,820
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	39,798,401

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	289,568
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>)				\$	424,280
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	197,449
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>)				\$	360,158
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	917,892
Due to/from Third Parties		170,361	Due to/from Resident Cot	482	
Accrued Expenses		92,115	Due to/from Staff Fund	966	
User Fee Liability Medicaid		193,889	403B Withholdings	1,774	
Bond Payable Short Term		340,000	See Schedule	118,305	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,189,347

* 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 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,189,347	
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>)				\$ 766,502	
Name and Address of Lender	Amount	Loan Date			
Ascentria	766,502				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 30,924,126	
<u>Bond</u>		30,924,126			

<u>See Schedule</u>					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 31,690,628	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 33,879,975	

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	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	5,984,434
6. Gain or Loss for Period			\$	(66,008)
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	5,918,426
C. Total Reserves and Net Worth			\$	5,918,426
D. Total Liabilities, Reserves, and Net Worth			\$	39,798,401

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2022	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	5,871,956		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,929,414		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,995,422		
D. Net Income or Deficit			\$	(66,008)		
E. Balance			\$	5,805,948		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Cost Report vs. Financial Statement Depreciation	164,582					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	164,582
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>			\$	52,104		
Purpose	Amount					
Prior Period Adjustment	52,104					
3. Total Deductions			\$	52,104		
H. Balance at End of Period			\$	5,918,426		

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2022	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>CliftonLarsonAllen LLP</i>		Title		Date Signed 2/15/2023
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 South Main St, 4th Floor, West Hartford, CT 06107			Phone Number 860-561-4000	
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink			Phone Number 860-561-4000	
Contact Email Address Jonathan.Fink@CLAconnect.com				