

February 15, 2024

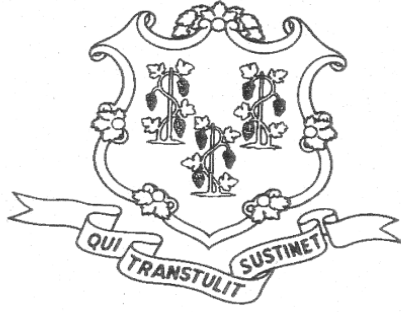
Ms. Nicole Godburn  
Department of Social Services  
55 Farmington Avenue  
Hartford, CT 06105  
Attention: Office of Reimbursement and CON

Dear Ms. Godburn:

Enclosed please find the 2023 Medicaid Cost Report for Lutheran Home of Southbury, Inc.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. During fiscal year 2021, Southbury Real Estate Group sold the assets of the facility to Lutheran Home of Southbury. The assets were brought onto the books of the facility with purchase accounting adjustments to fair value. This adjustment is not presented on page 23 and the fixed assets presented remain at their initial cost reported in prior years. We believe this preparation methodology is in compliance with any rules and regulations of your department and the Federal government.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> Residential Care Home <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 699C	Residential Care Home	(Specify)	Medicare Provider 07-5371
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Medicaid Provider Numbers:	CCNH / RHNS 6999	Residential Care Home	(Specify)
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**General Information**

Name of Facility (as licensed) Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, 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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Lutheran Home of Southbury, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 990 Main Street North, Southbury, CT 06488				
Report Prepared By CliftonLarsonAllen LLP		Phone Number 860-561-4000	Date 2/15/2024	
Item	Total	CCNH / RHNS	Residential Care Home	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2023	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 / RHNS 699C	Residential Care Home (Specify)	Medicare Provider No. 07-5371	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> Residential Care Home <input type="checkbox"/> (Specify)				
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.				
<b>Administrator</b>				
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 9/30/2023	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		
Kristine Hanscom	11 Shattuck Street, Worcester, MA 01605	CFO		
See attached				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



**Lutheran Home of Southbury, Inc.  
Board of Directors Listing**

<b>Last Name</b>	<b>First Name</b>	<b>Title(s)</b>	<b>Corporate Officers FY23</b>	<b>Owner Share</b>
Bartholomew	Alexander	Director		0%
Bettigole	Michelle	Chief Senior Care Officer	Executive Vice President	0%
Bovill	Angela	Director & CEO	President	0%
Browne	Tara	Manager of Exec. Assistants	Corporate Clerk / Secretary	0%
Cowlagi	Ashish	Director		0%
Goodman	Ross	Director		0%
Jenoure	Frederick	Director		0%
Mayo	William	Director		0%
Mitchell	Aimee	Chief Community Services Officer	Executive Vice President	0%
Robertson	Keith	Director		0%
Russo	Nicholas	Senior Director of Treasury	Treasurer	0%
Sousa	Nicholas	EA Community Svcs & Operations	Assistant Clerk / Secretary	0%
Tappan	Christine	Chief of Strategy/External Relations	Executive Vice President	0%

### General Information and Questionnaire Individual Proprietorship

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	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 9/30/2023	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, Line m12	870,319	870,319
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Administrative and RN Salaries	Page 10, Lines A4 and	73,188	73,188
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Employee Benefits	Page 15, Lines 1a1 - 1a	18,297	18,297
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Supplies & Nursing Consulting	Page 16, Line m13	13,596	13,596
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Travel	Page 16, Line L4	3,720	3,720
		<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 9/30/2023	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 service salaries, resident care supplies, and professional fees. These costs are directly allocated. Employee benefits are allocated based on salaries. Property costs are 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. All other related party expenses are allocated consistent with other expenses per the above notation.				
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**  
**Other Lines of Business**

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		76,007		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire  
 Other Lines of Business (Continued)**

Name of Facility Lutheran Home of Sou	License No. 699C	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

### Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc.			License No. 699C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total Residential Care Home	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	Residential Care Home	(Specify)	Total	CCNH / RHNS	Residential Care Home	(Specify)
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	121	114	7		121	114	7					
B. As of midnight of THIS report period	130	116	14						130	116	14	
3. Total Number of Days Care Provided During Period												
A. Medicare	4,913	4,913			3,810	3,810			1,103	1,103		
B. Medicaid (Conn.)	25,877	25,877			19,234	19,234			6,643	6,643		
C. Medicaid (other states)												
D. Private Pay	10,389	8,505	1,884		7,660	6,501	1,159		2,729	2,004	725	
E. State SSI for RCH	2,109		2,109		1,631		1,631		478		478	
F. Other (Specify) Medicare Advantage & Commer	2,151	2,151			1,471	1,471			680	680		
G. Total Care Days During Period (3A thru F)	45,439	41,446	3,993		33,806	31,016	2,790		11,633	10,430	1,203	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	126	126			88	88			38	38		
B. Other Bed Reserve Days	139	139			117	117			22	22		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	45,704	41,711	3,993		34,011	31,221	2,790		11,693	10,490	1,203	

### Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc.			License No. 699C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
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	(Specify)	Lost			Gained			CCNH / RHNS	Residential Care Home	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	Residential Care Home	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	Residential Care Home	CCNH / RHNS	Residential Care Home	(Specify)	R.C.H.	ICF-MR					
No. of Residents	6	76		34	8		6						
Per Diem Rate													
a. One bed rm.	PDPM	283.33		545.00	200.00		161.51						
b. Two bed rms.		283.33		540.00	190.00								
c. Three or more bed rms.				535.00	185.00								
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	Residential Care Home	Outpatient	(Specify)					
A. Medicare - Part B				4,751	4,751								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				445	445								
2. Restorative Treatments													
C. Other				9,651	9,651								
D. <b>Total Physical Therapy Treatments</b>				14,847	14,847								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				615	615								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				58	58								
2. Restorative Treatments													
C. Other				1,249	1,249								
D. <b>Total Speech Therapy Treatments</b>				1,922	1,922								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				4,901	4,901								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				459	459								
2. Restorative Treatments													
C. Other				9,956	9,956								
D. <b>Total Occupational Therapy Treatments</b>				15,316	15,316								



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Lutheran Home of Southbury, Inc.	699C	9/30/2023	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 / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	139,722		1,898	13,376		182			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	320,380		12,647	30,670		1,211			
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	64,368		1,913	6,162		183			
c. Dietary Workers	385,934		20,399	36,946		1,953			
6. Housekeeping Service									
a. Head Housekeeper	63,204		1,864	6,050		178			
b. Other Housekeeping Workers	243,542		12,995	23,314		1,244			
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	2,409		73	231		7			
b. Other Maintenance Workers	190,592		7,267	18,245		696			
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	107,245		8,185	10,267		784			
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	185,256		2,104						
b. RN									
1. Direct Care	1,087,869		26,533						
2. Administrative**	586,452		11,305						
c. LPN									
1. Direct Care	1,397,470		37,556						
2. Administrative**									
d. Aides and Attendants	2,740,422		111,797	178,212		10,885			
e. Physical Therapists	315,595		7,055						
f. Speech Therapists	87,909		1,886						
g. Occupational Therapists	225,932	(225,932)	5,822						
h. Recreation Workers	180,926		9,365	17,320		896			
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	93,106		2,975	8,913		285			
n. Marketing	308,014	(308,014)	7,775	29,486	(29,486)	744			
o. Other (Specify)									
See Attached Schedule	46,600		2,265	4,461		217			
<i>A-13. Total Salary Expenditures</i>	8,772,947	(533,946)	293,679	383,653	(29,486)	19,465			

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			Residential Care Home			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Supply Clerk	\$ 13,675		692	\$ 1,309		66			
Medical Records	\$ 32,925		1,573	\$ 3,152		151			
<b>Total</b>	<b>\$ 46,600</b>	<b>\$ -</b>	<b>2,265</b>	<b>\$ 4,461</b>	<b>\$ -</b>	<b>217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			Residential Care Home			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**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	9/30/2023			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	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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	9/30/2023			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	(Specify)							
<b>Section III - Administrators***</b>										
Ziad Baroody	139,722	13,376			Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*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	9/30/2023	13	37					
<b>Total Cost and Hours</b>									
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	37,874		610	3,626		58			
2. Dentist	8,640	(8,640)	Disallowed						
3. Pharmacist	2,880		192						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	8,840		125						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	51,996	(6,739)	240						
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	2,951	(2,951)	Disallowed						
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	303,342		3,422						
2. Administrative***									
b. LPN									
1. Direct Care	208,721		3,419						
2. Administrative***									
c. Aides	56,860		1,331						
d. Other									
12. Other (Specify) See Attached Schedule									
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>682,104</b>	<b>(18,330)</b>	<b>9,339</b>	<b>3,626</b>		<b>58</b>			

\* 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 in the Adjustment column.  
 \*\*\* 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 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
Susan Green	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
Healthdrive Dental	Dentist	<input type="radio"/>	<input checked="" type="radio"/>				
Woodmark Pharmacy	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>				
Clipboard Health	Agency RN, LPN, and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Delta T Group	Agency RN, LPN, and Aides	<input type="radio"/>	<input checked="" type="radio"/>				
Strategic Nursing Solutions	Agency RN, LPN, and Aides	<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"/>				
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		<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	9/30/2023					15	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 295,413	301,380	(18,343)	13,180	(804)			
2. Disability Insurance	\$ 4,074	4,156	(253)	182	(11)			
3. Unemployment Insurance	\$ 9,968	10,169	(619)	445	(27)			
4. Social Security (F.I.C.A.)	\$ 634,161	646,971	(39,377)	28,293	(1,726)			
5. Health Insurance	\$ 650,059	663,191	(40,364)	29,002	(1,770)			
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 593	606	(37)	26	(2)			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	236,372	(236,372)	22,628	(22,628)			
d. Accounting and Auditing	\$ 36,796	33,581		3,215				
e. Legal (Services should be fully described on Page 15b)	\$ 9,485	13,721	(5,065)	1,314	(485)			
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 23,144	21,122		2,022				
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 40,041	36,543		3,498				
2. Cellular Phones	\$ 3,253	4,737	(1,937)	453				
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 784,898	784,898						
<b>Subtotal</b>	\$ 2,491,885	2,757,447	(342,367)	104,258	(27,453)			

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
COVID Testing	\$ 606	\$ (37)	\$ 26	\$ (2)		
<b>Total</b>	\$ 606	\$ (37)	\$ 26	\$ (2)	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	Page 15b	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 and Medicare Cost Reports, and tax return	\$ 36,796
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 36,796

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 Holloran Sage 2 Sheehan, Phinney, Bass & Green 3 Bayberry Law 4 5	Telephone Number
---	------------------

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 225 Asylum Street, Hartford, CT 06103 2 1000 Elm Street, Manchester, NH 03105 3 1458 Albatross Road, Sanibel, FL 33597 4 5
--

Services Provided by This Firm (*describe fully*)

1 AR Collections - Disallowed	\$ 5,550
2 General Counsel	\$ 150
3 General Matters	\$ 9,335
4	\$
5	\$
	Charge for Services Provided
	\$ 15,035

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

Employee Benefits Disallowance

Salary Allocation	SNF	RCH
9,156,600	8,772,947	383,653
	95.80%	4.20%

Unallowable Salaries (SNF)

Occupational Therapy	225,932
Marketing	308,014
<b>Total Unallowable SNF Salaries</b>	<b>533,946</b>

Unallowable Salaries (RCH - Excluding Nursing)

Occupational Therapy	-
Marketing	29,486
<b>Total Unallowable RCH Salaries</b>	<b>29,486</b>

<b>Total Unallowable Salaries</b>	<b>563,432</b>
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Benefits	Total Amount	% of Total Salary	Total Unallowable	Unallowable SNF Benefits	Unallowable RCH Benefits
Workers Compensation	311,170	3.40%	19,147	18,343	804
Disability Insurance	4,291	0.05%	264	253	11
Unemployment	10,500	0.11%	646	619	27
FICA	667,986	7.30%	41,103	39,377	1,726
Health Insurance	684,732	7.48%	42,134	40,364	1,770
Other	625	0.01%	38	37	2
<b>Total Benefits</b>	<b>1,679,304</b>				

**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	9/30/2023				16	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>			2,491,885	2,757,447	(342,367)	104,258	(27,453)	
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 6,798	24,064	(17,860)	2,304	(1,710)			
4. Employee Travel	\$ 6,159	5,621		538				
5. Education Expenses Related to Seminars and Conventions	\$ 28,660	26,156		2,504				
6. Automobile Expense (not purchase or depreciation)	\$ 3	3						
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 70,221	64,086		6,135				
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	40,856	(40,856)	3,911	(3,911)			
4. Fund-Raising***	\$							
5. Medical Records	\$ 1,440	1,314		126				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 11,457	10,456		1,001				
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 10,262	23,932	(14,567)	2,292	(1,395)			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$							
12. Administrative Management Services**	\$ 870,319	794,282		76,037				
13. Other (Specify) See Attached Schedule	\$ 600,558	572,468	(24,380)	54,012	(1,542)			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,097,762	4,320,685	(440,030)	253,118	(36,011)			

\* 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 in the Adjustment column.

## Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Marketing	\$ 18,439	\$ (18,439)	\$ 1,765	\$ (1,765)		
Advertising - Promotional	\$ 22,417	\$ (22,417)	\$ 2,146	\$ (2,146)		
<b>Total Other Advertising</b>	\$ 40,856	\$ (40,856)	\$ 3,911	\$ (3,911)	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Dues - Patient Related	\$ 9,365		\$ 897			
Dues - Non-Patient Related	\$ 14,567	\$ (14,567)	\$ 1,395	\$ (1,395)		
<b>Total Dues</b>	\$ 23,932	\$ (14,567)	\$ 2,292	\$ (1,395)	\$ -	\$ -

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
<b>Total Contributions</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Billing Comp Services	\$ 101,516		\$ 9,718			
Cori Expense	\$ 29,372		\$ 2,812			
Bank Charges	\$ 12,939		\$ 1,239			
Professional Services	\$ 4,244		\$ 406			
Miscellaneous Expense	\$ 5,525	\$ (5,525)	\$ 529	\$ (529)		
Nursing Consultant	\$ 37,574		\$ 3,597			
MDS/PPS Consultant	\$ 8,272	\$ (8,272)				
Employee Physicals	\$ 11,319		\$ 1,084			
Payroll Service	\$ 21,725		\$ 2,080			
Amortization of Goodwill	\$ 328,548		\$ 31,452			
Prior Year Adjustments	\$ 10,583	\$ (10,583)	\$ 1,013	\$ (1,013)		
Supplies	\$ 851		\$ 82			
<b>Total Other Administrative and General</b>	\$ 572,468	\$ (24,380)	\$ 54,012	\$ (1,542)	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	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 #
Ascentria Care Alliance 11 Shattuck Street, Worcester, MA 01605	870,319	Operational and back office accounting.	Page 16, Line 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	9/30/2023				18	37
Item	Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 369,481	337,201		32,280			
2. Non-Food Supplies	\$						
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 42,172	38,488		3,684			
c. Other (Specify) _____	\$						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 411,653</b>	<b>375,689</b>		<b>35,964</b>			
2E. Dietary Questionnaire	Total	CCNH / RHNS		Residential Care Home		(Specify)	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility Lutheran Home of Southbury, Inc.		License No. 699C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
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. \$	24,285	22,163		2,122		
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)		\$						
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	24,285	22,163		2,122		
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	9/30/2023				20	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	40,435	36,902		3,533			
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.	<b>Total Housekeeping Expenditures</b> (4a + b + c )	\$	40,435	36,902		3,533			
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy	\$							
	2. Purchased from Omnicare & Woodmark	\$		165,711	(165,711)				
b.	Medicine Cabinet Drugs	\$							
c.	Medical and Therapeutic Supplies	\$	280,962	280,962					
d.	Ambulance/Limousine***	\$		3,332	(3,332)				
e.	Oxygen								
	1. For Emergency Use	\$							
	2. Other***	\$		6,684	(6,684)				
f.	X-rays and Related Radiological Procedures***	\$		23,885	(23,885)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$							
h.	Laboratory***	\$		20,091	(20,091)				
i.	Recreation	\$	9,923	9,056		867			
j.	Direct Management Services*	\$							
k.	Indirect Management Services*	\$							
l.	Cable TV	\$	8,677	15,426	(8,226)	1,477			
m.	Other (Specify)**** See Attached Schedule	\$	38,850	80,634	(41,784)				
n.	Physical Therapy Expense	\$		3,273	(3,273)				
o.	Speech Therapy Expense	\$							
5P.	<b>Total Resident Care Expenditures</b> (5a - 5o)	\$	338,412	609,054	(272,986)	2,344			

\* 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 in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.



Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
IV Therapy	\$ 21,354	\$ (21,354)				
Med/Surge Part A	\$ 1,782	\$ (1,782)				
Respiratory Therapy Supplies	\$ 8,688	\$ (8,688)				
Med/Surge Managed Care	\$ 304	\$ (304)				
Complex Medical Equipment	\$ 9,656	\$ (9,656)				
Temporary Placement Fees	\$ 38,850					
<b>Total Other Resident Care</b>	<b>\$ 80,634</b>	<b>\$ (41,784)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 9/30/2023				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	(Specify)	Pg	Line
Copes Waste Solutions	East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	26,709	2,557		22	6a
S&R Landscape Construction	23 Trap Falls Road Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	23,570	2,257		22	6a
Geomatrix	Old Saybrook, CT 06475	<input type="radio"/>	<input checked="" type="radio"/>		Septic Monitoring	40,270	3,855		22	6a
		<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"/>							

\* 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	9/30/2023					22	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 264,537	241,425		23,112				
b. Heat	\$ 83,822	76,499		7,323				
c. Light & Power	\$ 140,177	127,930		12,247				
d. Water	\$ 20,750	18,937		1,813				
e. Equipment Lease (Provide detail on page 22b)	\$ 12,490	11,399		1,091				
f. Other (itemize) See Attached Schedule	\$ 7,119	6,497		622				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 528,895</b>	<b>482,687</b>		<b>46,208</b>				
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 78,782	68,607		10,175				
b. Building & Building Improvements	\$ 431,072	375,395		55,677				
c. Non-Movable Equipment	\$ 12,468	10,858		1,610				
d. Movable Equipment	\$ 264,765	230,568		34,197				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 787,087</b>	<b>685,428</b>		<b>101,659</b>				
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$ 12,953	11,280		1,673				
c. Leasehold Improvements	\$ 92,157	80,254		11,903				
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 105,110</b>	<b>91,534</b>		<b>13,576</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$							
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 496	453		43				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 892,693</b>	<b>777,415</b>		<b>115,278</b>				

\* 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	Adjustment	Residential Care		(Specify)	Adjustment
			Home	Adjustment		
Copy Charges	\$ 6,497		\$ 622			
<b>Total Other Repairs and Maintenance</b>	\$ 6,497	\$ -	\$ 622	\$ -	\$ -	\$ -

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### General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Lutheran Home of Southbury, Inc.		License No. 699C	Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
DeLage Landen 1111 Old Eagle School Road, Wayne, PA 19087	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera 7052Ci, 4002i, and M2540DW Copiers	09/15/19	48 Months	11,868	11,868
Quadient Leasing (Neopost) P.O. Box 123682, Dallas, TX 75312-3682	<input checked="" type="radio"/>	<input type="radio"/>	Postage Meter	10/01/17	63 Months	622	622
	<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 type="radio"/> No
<b>Total ***</b>						12,490	

\* 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.

### Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc.		License No. 699C		Report for Year Ended 9/30/2023			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				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		1,583,083		1,583,083	382,759	SL	20	78,782					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									78,782				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		14,933,789		14,933,789	8,499,405	SL	Various	429,800					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		42,451		42,451		SL	Various	1,272					
B-4. Subtotal									431,072				
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period		732,801		732,801	711,637	SL	Various	12,468					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal									12,468				
<b>D. Movable Equipment</b>													
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		45,925	7,655	SL	5	9,185	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,891,946		1,891,946	1,016,475	SL	Various	252,179	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						11,520						1,972	
d. Standard Resident						11,822						1,429	
e. Specialized Resident													
Total Acquired during this report period						23,342						3,401	
D-3. Subtotal									264,765				
<b>E. Total Depreciation</b>									787,087				

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
11/30/2022	Door	\$ 2,681	15	\$ 164
1/31/2023	Sprinkler System Upgrades	\$ 5,857	15	\$ 293
2/28/2023	Flooring Upgrades	\$ 5,800	15	\$ 258
4/30/2023	Rooftop Compressor	\$ 4,400	15	\$ 147
5/31/2023	Walk in Freezer Floor	\$ 4,600	15	\$ 128
6/30/2023	Flooring Upgrades	\$ 6,900	15	\$ 153
6/30/2023	Bulkhead Door and Railing	\$ 3,637	15	\$ 81
9/30/2023	Bulkhead Door and Railing	\$ 2,976	15	\$ 17
9/30/2023	Roof Upgrades	\$ 5,600	15	\$ 31
<b>Total additions for Building Improvements</b>		\$ 42,451		\$ 1,272 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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			
<b>Additions:</b>					
10/31/2022	Wireless Access Points	Administrative	\$ 5,772	5	\$ 1,154
10/31/2022	Vital Signs Monitoring Machine	Standard Resident	\$ 5,157	5	\$ 1,031
12/31/2022	Kitchen Hood Tank	Administrative	\$ 2,944	5	\$ 491
3/31/2023	IT Systems Upgrade	Administrative	\$ 2,804	5	\$ 327
6/30/2023	Broda Transport Chair	Standard Resident	\$ 3,850	5	\$ 257
7/31/2023	Vital Signs Monitoring Machine	Standard Resident	\$ 2,815	5	\$ 141
<b>Total additions for Movable Equipment</b>			\$ 23,342		\$ 3,401 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*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
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**Amortization Schedule\***

Name of Facility Lutheran Home of Southbury, Inc.			License No. 699C		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. UMB Bank Bons	7	2021		298,402	20,565	SL		12,953	
2.									
3.									
B-4. Subtotal									12,953
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	VAR		20 Years	1,871,404	477,398	SL		92,157	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									92,157
<b>D. Total Amortization</b>									105,110

\* 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 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
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 <b>NOT</b> 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				
<b>Part B - Owner and Related Parties</b>		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 9/30/2023		28,465,000		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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	9/30/2023				26	37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 1342049	1,168,711		173,338			
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)		\$ 1,342,049	1,168,711		173,338			

(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	9/30/2023				27	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			1,342,049	1,168,711		173,338			
12. C. Movable Equipment									
1. Automotiv 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)									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 1,342,049	1,168,711		173,338			
14. Insurance									
a. Insurance on Property (buildings only)			\$ 15,686	14,316		1,370			
b. Insurance on Automobiles									
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 123,170	112,409		10,761			
2. Fire and Extended Coverage									
3. Other (Specify)									
14d. Total Insurance Expenditures (14a + b + c)			\$ 138,856	126,725		12,131			
15. Total All Expenditures (A-13 thru C-14)			\$ 17,075,608	17,375,082	(1,265,292)	1,031,315	(65,497)		

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc.	699C	9/30/2023			30	37
Item	Total	CCNH / RHNS	Residential Care Home	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 12,621,077	12,304,727	316,350			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,466,140)	(5,488,815)	22,675			
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,367,962	2,367,962				
b. Medicare Room and Board Contractual Allowance **	\$ 1,025,083	1,025,083				
4. a. Private-Pay Residents and Other	\$ 6,072,614	5,712,454	360,160			
b. Private-Pay Room and Board Contractual Allowance **	\$ (132,904)	(125,119)	(7,785)			
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 108,091	108,091				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (108,090)	(108,090)				
c. Prescription Drugs - Non-Medicare	\$ 65,129	65,129				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (40,435)	(40,435)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 725	725				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 370,196	370,196				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (303,699)	(303,699)				
c. Physical Therapy - Non-Medicare	\$ 171,765	171,765				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (125,196)	(125,196)				
4. a. Speech Therapy - Medicare	\$ 117,989	117,989				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (79,902)	(79,902)				
c. Speech Therapy - Non-Medicare	\$ 60,530	60,530				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (33,225)	(33,225)				
5. a. Occupational Therapy - Medicare	\$ 424,771	424,771				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (319,524)	(319,524)				
c. Occupational Therapy - Non-Medicare	\$ 168,181	168,181				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (125,437)	(125,437)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 4,541	4,541				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 16,844,102	16,152,702	691,400			
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 12,386	11,304	1,082			
4. Rental of Television and Cable Services	\$ 18,523	16,905	1,618			
5. Interest Income ( <i>Specify</i> )	\$ 175,028	159,736	15,292			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 53,059	48,423	4,636			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 258,996	236,368	22,628			
<b>VI. Total All Revenue</b> (III+V)	\$ 17,103,098	16,389,070	714,028			

\* 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	(Specify)
	IV Therapy	\$ 3,904		
	Lab	\$ 14,018		
	Radiology	\$ 7,669		
	Respiratory Therapy	\$ 2,106		
	Contractual Allowance	\$ (27,697)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH / RHNS	Residential Care Home	(Specify)
	IV Therapy	\$ 6,494		
	Lab	\$ 8,264		
	Radiology	\$ 3,684		
	Respiratory Therapy	\$ 3,891		
	Contractual Allowance	\$ (17,792)		
<b>Total Other Resident Revenue</b>		\$ 4,541	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	Residential Care Home	(Specify)
	Interest Income		\$ 159,736	\$ 15,292	
<b>Total Interest Income</b>			\$ 159,736	\$ 15,292	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	Residential Care Home	(Specify)
IV8	Purchase Discounts	\$ 27,167	\$ 2,601	
IV8	Other Income	\$ 21,256	\$ 2,035	
<b>Total Other Revenue</b>		\$ 48,423	\$ 4,636	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc.	699C	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,194,623
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,625,812
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	29,192
4. Inventories			\$	29,405
5. Prepaid Expenses			\$	267,382
a. Prepaid Insurance	59,798			
b. Other Prepaid Expenses	207,584			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,146,414</b>
B. Fixed Assets				
1. Land			\$	14,814
2. Land Improvements	*Historical Cost	1,583,083	\$	1,121,542
	Accum. Depreciation	461,541		Net
3. Buildings	*Historical Cost	14,976,240	\$	6,045,763
	Accum. Depreciation	8,930,477		Net
4. Leasehold Improvements	*Historical Cost	1,871,404	\$	1,301,849
	Accum. Depreciation	569,555		Net
5. Non-Movable Equipment	*Historical Cost	732,801	\$	8,696
	Accum. Depreciation	724,105		Net
6. Movable Equipment	*Historical Cost	1,915,288	\$	643,233
	Accum. Depreciation	1,272,055		Net
7. Motor Vehicles	*Historical Cost	45,925	\$	29,085
	Accum. Depreciation	16,840		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	17,583,550
Cost Report vs. Financial Statements		14,238,287		
See Schedule		3,345,263		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>26,748,532</b>

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 3,345,263
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 3,345,263

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Due to Staff Fund	\$ 966
<b>Total Other Current Liabilities (Itemize)</b>			\$ 966

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -



### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc.	699C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	29,894,946
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	2,855,000
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> )			\$	5,772,417
	Investments Held in Trust	3,017,822		
	Other	2,754,595		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	8,627,417
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	38,522,363

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc.		699C	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	840,408
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> )				\$	440,796
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	34,553
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> )				\$	355,862
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,413,316
Due to Third Parties		760,567	403(b) Withholdings (544)		
Accrued Expenses		(12,604)	Bond Premium	117,011	
User Fee Liability		192,438	Due to Resident Council	482	
Bond Payable - Short Term		355,000	See Schedule	966	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,084,935

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

(Carry Total forward to next page)

**Annual Report of Long-Term Care Facility**

CSP-34 Rev. 6/95

**G. Balance Sheet (cont'd)**

Name of Facility Lutheran Home of Southbury, Inc.		License No. 699C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,084,935	
<b>Liabilities (cont'd)</b>					
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> )				\$ 229,696	
Name and Address of Lender	Amount	Loan Date			
Ascentria	229,696				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 30,451,999	
Bond		30,451,999			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 30,681,695	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 33,766,630	

**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	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	6,059,032
6. Gain or Loss for Period			\$	(1,303,299)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	4,755,733
<b>C. Total Reserves and Net Worth</b>			\$	4,755,733
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	38,522,363

### H. Changes in Total Net Worth

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	5,918,426
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,103,098
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,406,397
D. Net Income or Deficit			\$	(1,303,299)
E. Balance			\$	4,615,127
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Cost Report vs. Financial Statement Depreciation      140,615				
F-3. Total Additions			\$	140,615
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. <b>Balance at End of Period</b>			\$	4,755,742

### I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc.	License No. 699C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> Residential Care Home	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Clifton Larson Allen LLP</i>	Title	Date Signed 2/15/2024		
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 South Main Street, 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				