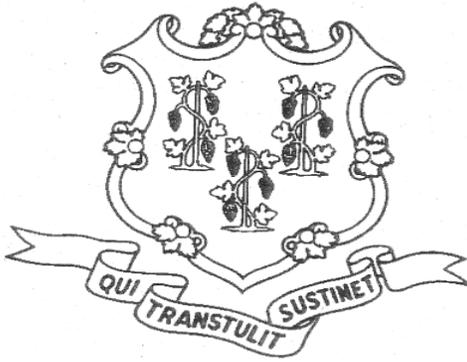


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

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 <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) </div> <div style="width: 30%;"> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) </div> <div style="width: 30%;"> <input checked="" type="checkbox"/> Residential Care Home </div> </div>	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 699C	RHNS	Residential Care Home	Medicare Provider 07-5371
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Medicaid Provider Numbers:	CCNH 699C	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

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General Information

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Lutheran Home of Southbury, Inc [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under 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) Brian Bedard			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 10/1/2014	To 9/30/2015
Address of Facility 990 Main Street North, Southbury, CT , 06488				
Report Prepared By CLIFTONLARSONALLEN LLP		Phone Number 617-984-8100	Date 2/13/2015	
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 9/30/2015		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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.					
During 2015 the provider sold its land, building, furniture and equipment to Southbury Real Estate Group, LLC as part of a sale leaseback transaction. The provider entered into a management contract with Sheehan Health Group LLC, a related party, for a term of 15 years.					
Administrator					
Name of Administrator Brian Bedard			Nursing Home Administrator's License No.:	001451	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2015	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	14 East Worcester St., Worcester, MA 01604	<input type="radio"/>	<input checked="" type="radio"/>		Central Office Costs	Page 16, m12	837,763	837,763
Ascentria Care Alliance	14 East Worcester St., Worcester, MA 01604	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee Concession	Page 16, m12	(226,142)	(226,142)
Sheehan Health Group LLC	26 Harvard Street, Worcester, MA 01609	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, m12	145,022	
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input 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 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Consistent with prior years, expenses were allocated based on patient days, except for Professional Care of Residents (all but Recreation), Social Service salaries, Resident Care supplies and Professional fees which were directly allocated and employee benefits which were allocated based on salaries.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Expenses were allocated based on total patient days.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C	9/30/2015			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, PO Box 41602, Phildelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Sharp/MXM503U Copier	05/15/13	36 Months	2,169	2,169	
DeLage Landen, PO Box 41602, Phildelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Sharp/MXM503N Copier	05/15/13	36 Months	3,551	3,551	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							5,720	

* 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 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CLIFTONLARSONALLEN LLP	300 CROWN COLONY DR., STE 310, QUINCY, MA 02169
2 MARCUM LLP	555 LONG WHARF DR, NEW HAVEN, CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1	Audit of Financial Statement, Preparation of Medicaid & Medicare Reports, Tax Returns	\$	39,608
2	Medicaid Audit Representation	\$	1,000
3		\$	
4		\$	
			Charge for Services Provided
			\$ 40,608

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Sheehan, Pinney, Bass & Green	
2 Donoghue, Barrett & Singal P.C.	
3 Grady & Riley,LLP	
4 Summa & Ryan P.C.	
5 Posternack Blankstein & Lund LLP	

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

1	1000 Elm St., Manchester, NH
2	One Beacon St Suite 1320, Boston, Ma 02108
3	86 Buckinham ST, Waterbury, CT
4	228 Meadow St Suite 303, Waterbury CT
5	800 Boylston St, Boston Ma 02199

Services Provided by This Firm (*describe fully*)

1	General & Employment	\$	15,555
2	General & Employment	\$	7,275
3	Collections	\$	420
4	General & Employment	\$	2,250
5	General & Employment	\$	50
			Charge for Services Provided
			\$ 25,550

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

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2015				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	134	120		14	134	120		14	134	120		14
B. On last day of THIS report period	134	120		14	134	120		14	134	120		14
2. Number of Residents												
A. As of midnight of PREVIOUS report period	118	107		11	118	107		11	121	109		12
B. As of midnight of THIS report period	130	116		14	129	116		13	130	116		14
3. Total Number of Days Care Provided During Period												
A. Medicare	1,649	1,649			1,123	1,123			526	526		
B. Medicaid (Conn.)	33,826	33,826			25,075	25,075			8,751	8,751		
C. Medicaid (other states)												
D. Private Pay	4,690	4,123		567	3,645	3,164		481	1,045	959		86
E. State SSI for RCH	3,771			3,771	2,788			2,788	983			983
F. Other (Specify) Hospice, Mg.Care -United Heal	1,605	1,590		15	1,173	1,158		15	432	432		
G. Total Care Days During Period (3A thru F)	45,541	41,188		4,353	33,804	30,520		3,284	11,737	10,668		1,069
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	314	85		229	108	35		73	206	50		156
B. Other Bed Reserve Days	135	70		65	99	40		59	36	30		6
5. Total Resident Days (3G + 4A + 4B)	45,990	41,343		4,647	34,011	30,595		3,416	11,979	10,748		1,231

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="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	6		92		11		6	13					
Per Diem Rate													
a. One bed rm.	500.62		213.03		430.00		150.00	127.33					
b. Two bed rms.	500.62		213.03		400.00			127.33					
c. Three or more bed rms.	500.62		213.03		370.00			127.33					
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									723	723			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									840	840			
D. Total Physical Therapy Treatments									1,563	1,563			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									629	629			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									731	731			
D. Total Speech Therapy Treatments									1,360	1,360			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									707	707			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									532	532			
D. Total Occupational Therapy Treatments									1,239	1,239			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	146,441	2,035			16,460	229
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	295,130	12,855			33,173	1,445
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	23,581	791			2,650	89
c. Dietary Workers	47,720	3,938			5,364	443
6. Housekeeping Service						
a. Head Housekeeper	32,244	1,143			3,583	127
b. Other Housekeeping Workers	177,626	16,280			19,736	1,809
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	51,690	1,654			5,810	186
b. Other Maintenance Workers	79,959	5,140			8,988	578
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	61,948	5,552			6,963	624
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	125,403	2,536				
b. RN						
1. Direct Care	948,053	21,270				
2. Administrative**	199,576	6,369				
c. LPN						
1. Direct Care	841,973	31,699				
2. Administrative**						
d. Aides and Attendants	1,875,641	120,949			115,516	6,358
e. Physical Therapists	86,423	2,499				
f. Speech Therapists	38,787	923				
g. Occupational Therapists	69,488	1,916				
h. Recreation Workers	117,851	6,495			13,247	730
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	53,266	2,040				
n. Marketing	38,073	1,971			4,279	221
o. Other (Specify)						
See Attached Schedule	31,684	1,496			3,561	168
<i>A-13. Total Salary Expenditures</i>	5,342,557	249,551			239,330	13,007

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Lutheran Home of Southbury, Inc				699C	9/30/2015			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	9/30/2015			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***										
Todd Gaertner	52,154		5,862		Administrator 10/1/14 to 4/7/15	1,160	A. 2.			
Brian Bedard	94,287		10,598		Administrator 3/2/15-9/30/15	1,104	A. 2.			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2015	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						
2. Dentist	13,032	Capitated Cd				
3. Pharmacist	8,712	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	300				
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) Other Phys/Psych Rounds						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	33,017	524				
2. Administrative***						
b. LPN						
1. Direct Care	185,783	4,039				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	300,544	5,055				

* 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.

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	9/30/2015		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 267,196	254,371			12,825
2. Disability Insurance	\$ 9,181	8,740			441
3. Unemployment Insurance	\$ 40,907	38,943			1,964
4. Social Security (F.I.C.A.)	\$ 401,504	382,232			19,272
5. Health Insurance	\$ 447,066	425,607			21,459
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,476	8,069			407
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 10,337	9,841			496
9. Other (<i>Specify</i>) See Attached Schedule	\$ 22,274	21,205			1,069
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 75,480	67,853			7,627
d. Accounting and Auditing	\$ 40,608	36,505			4,103
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 25,550	22,968			2,582
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 53,158	47,787			5,371
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,408	20,144			2,264
2. Cellular Phones	\$ 3,425	3,079			346
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	\$ 32,325	29,059			3,266
3. Resident Day User Fee	\$ 822,891	822,891			
Subtotal	\$ 2,282,786	2,199,293			83,493

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2015		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:		2,282,786	2,199,293		83,493
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,535	3,178			357
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 7,269	6,535			734
4. Employee Travel	\$ 14,399	12,944			1,455
5. Education Expenses Related to Seminars and Conventions	\$ 1,470	1,321			149
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 12,748	11,460			1,288
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 12,226	10,991			1,235
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,866	3,475			391
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 18,356	16,501			1,855
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**	\$ 756,643	680,189			76,454
13. Other (<i>Specify</i>) See Attached Schedule	\$ 80,173	72,072			8,101
C-14 Total Administrative & General Expenditures	\$ 3,193,471	3,017,959			175,512

* 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
Advertising	\$ 3,710		\$ 417
Marketing Costs	\$ 7,281		\$ 818
Total Other Advertising	\$ 10,991	\$ -	\$ 1,235

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
License & Fees	\$ 10,354		\$ 1,164
Dues, Subscriptions & Books	\$ 6,147		\$ 691
Total Dues	\$ 16,501	\$ -	\$ 1,855

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Nursing A&G Consultants	\$ 6,021		\$ 677
Employee & Guest Meals	\$ 349		\$ 39
Professional Fees	\$ 657		\$ 74
Bank Charges	\$ 4,064		\$ 457
Finance/Late Charges	\$ 11,846		\$ 1,331
In Kind Expense	\$ 1,348		\$ 152
Network & Computer Expense	\$ 13,163		\$ 1,480
Credit Checks / Cori Checks	\$ 822		\$ 92
Early Payment Discount	\$ (3,872)		\$ (435)
Software Maint & Renewals	\$ 25,601		\$ 2,878
Billing Computer Services	\$ 12,072		\$ 1,357
Total Other Administrative and General	\$ 72,072	\$ -	\$ 8,101

Schedule C-1 - Management Services*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2015	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, 888 Worcester St., Ste. 160, Worcester, MA 02462	611,621	Central Office Costs including Management Consulting, HR & Accounting Services	Page 16, m12
Sheehan Health Group, 26 Harvard Street, Worcester, MA 02462	145,022	Central Office Costs including Management Consulting, HR & Accounting Services	Page 16, m12

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2015		18	37
Item	Total	CCNH	RHNS	Residential Care Home	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 55,800	50,162			5,638
2. Non-Food Supplies	\$				
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 890,678	800,681			89,997
c. Management Services**	\$				
d. Other (Specify) _____ Kitchen & Tableware Supplementals	\$ 29,326	26,363			2,963
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 975,804	877,205			98,599
2F. Dietary Questionnaire	Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*	377	339			38
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No					
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$2,993					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30 Line IV 1.
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. n amount on Line I					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30 Line IV 1.
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2015	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. \$	20,696	18,605	2,091
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.	Management Services**	\$			
d.	Other (Specify)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	20,696	18,605	2,091
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Lutheran Home of Southbury, Inc	699C	9/30/2015	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. \$	36,600	32,940		3,660
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$	2,860	2,574		286
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	39,460	35,514		3,946
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare	\$	89,752	89,752		
b. Medicine Cabinet Drugs	\$	85	85		
c. Medical and Therapeutic Supplies	\$	205,018	205,018		
d. Ambulance/Limousine***	\$	252	252		
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	11,616	11,616		
f. X-rays and Related Radiological Procedures***	\$	3,462	3,462		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory****	\$	16,991	16,991		
i. Recreation	\$	15,458	13,896		1,562
j. Other (Specify)***** See Attached Schedule	\$	10,841	9,746		1,095
5K. Total Resident Care Expenditures (5a - 5j)	\$	353,475	350,818		2,657

* 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.

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 9/30/2015				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
Springer Sanitation	401 Old Woodbury Rd., Southbury, CT 05710	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	15,160		1,684	22	6F
Undine, Inc	One Gateway Ctr., Ste 751, Newton, MA 02458	<input type="radio"/>	<input checked="" type="radio"/>		Contract Food Service	801,611		89,067	18	2B
Laurel Rock Co	969 Danbury Road, Wilton, CT	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	17,077		1,898	22	6F
Emcor Services	166 Tunnel Road, Vernon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Heating/Air Conditioning Maintenance	16,369		1,819	22	6F
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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	9/30/2015			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 12,811	11,517			1,294	
b. Heat	\$ 125,486	112,806			12,680	
c. Light & Power	\$ 128,887	115,864			13,023	
d. Water	\$ 17,923	16,112			1,811	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 5,720	5,142			578	
f. Other (<i>itemize</i>)	\$ 370,060	332,668			37,392	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 660,887	594,109			66,778	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 2,181	1,961			220	
b. Building & Building Improvements	\$ 242,922	218,376			24,546	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 38,715	34,803			3,912	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 283,818	255,140			28,678	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 99,100	89,087			10,013	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ (74)	(67)			(7)	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 382,844	344,160			38,684	

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

Lutheran Home of Southbury, Inc
9/30/2015

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:				
	See depreciation schedule	\$ 118,568		\$ 3,055
Total additions for Building Improvements		\$ 118,568		\$ 3,055 *
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	Cost	Useful Life	Depreciation
Additions:				
	See depreciation schedule	\$ 105,847		\$ 6,152
Total additions for Movable Equipment		\$ 105,847		\$ 6,152
Deletions:				
	See depreciation schedule	\$ (1,928)		\$ (176)
Total deletions for Movable Equipment		\$ (1,928)		\$ (176)

*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

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2015			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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 9/30/2015	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 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		65,752		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2015				
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
Southbury Real Estate Group LLC	990 Main Street North, Southbury, CT 06488	02/10/15	5 years	99,100

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	9/30/2015		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc		699C		9/30/2015			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (<i>Specify</i>)				\$				
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 (<i>Specify</i>)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$ 10,520	9,457		1,063	
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (<i>Blanket Coverage</i>)			\$ 54,367	48,874			5,493	
2. Fire and Extended Coverage			\$					
3. Other (<i>Specify</i>)			\$					
14d. Total Insurance Expenditures (14a + b + c)				\$ 64,887	58,331		6,556	
15. Total All Expenditures (A-13 thru C-14)				\$ 11,573,955	10,939,801		634,154	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12.n.	Salaries not related to Resident Care	\$ 42,352	38,073		4,279
3.	10	12.g.	Occupational Therapy	\$ 69,488	69,488		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 75,480	67,853		7,627
10.	15	1.e	Accounting & Legal	\$ 420	378		42
11.			Telephone	\$			
12.	15	1.h.2	Cellular Telephone	\$ 3,065	2,755		310
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$ 7,269	6,535		734
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 *	\$ 12,226	10,991		1,235
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	30	IV7	Barber and Beauty	\$ 5,145	4,625		520
23.			Other - See attached Schedule	\$ 69,568	63,031		6,537
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)				\$ 285,013	263,729		21,284

* 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
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	g	Office Supplies inventory w/o	\$ 17,737		\$ 1,971
15	k2	Conveyence tax	\$ 23,013		\$ 2,587
16	m13	Employee & Guest Meals	\$ 349		\$ 39
16	m13	Finance/Late Charges	\$ 11,846		\$ 1,331
16	m13	In-Kind Expense	\$ 1,348		\$ 152
15	l.a.1-6	Benefits on Markeing Salaries	\$ 8,482		\$ 428
30	IV.8.	Laundry/Vending income	\$ 256		\$ 29
Total Other A&G Adjustments			\$ 63,031	\$ -	\$ 6,537

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	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 285,013	263,729		21,284
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 89,752	89,752		
28.	20	5d	Ambulance/Limousine	\$ 252	252		
29.	20	5f	X-rays, etc	\$ 3,462	3,462		
30.	20	5h	Laboratory	\$ 16,991	16,991		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,616	11,616		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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.			Research or Experimental Activities	\$			
43.	30	IV.4.	Radio and Television Revenue	\$ 14,740	13,251		1,489
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 421,826	399,053		22,773

*** 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.

Lutheran Home of Southbury, Inc
9/30/2015

Schedule of Other Ancillary Costs

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

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			\$ -	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2015			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 14,307,127	13,706,079		601,048		
b. Medicaid Room and Board Contractual Allowance **	\$ (6,317,059)	(6,317,059)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 666,241	666,241				
b. Medicare Room and Board Contractual Allowance **	\$ (154,298)	(154,298)				
4. a. Private-Pay Residents and Other	\$ 2,354,291	2,257,841		96,450		
b. Private-Pay Room and Board Contractual Allowance **	\$ (41,706)	(41,706)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 81,782	81,782				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 13,581	12,209		1,372		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 102,937	102,937				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (102,937)	(102,937)				
c. Physical Therapy - Non-Medicare	\$ 36,042	36,042				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 57,493	57,493				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (57,493)	(57,493)				
c. Speech Therapy - Non-Medicare	\$ 41,753	41,753				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 96,447	96,447				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (96,447)	(96,447)				
c. Occupational Therapy - Non-Medicare	\$ 30,228	30,228				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 13,634	13,634				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 7,169	7,169				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,038,785	10,339,915		698,870		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,993	2,691		302		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 14,740	13,251		1,489		
5. Interest Income (<i>Specify</i>)	\$ 31	28		3		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 5,145	4,625		520		
8. Other (<i>Specify</i>)	\$ 1,050,522	944,373		106,149		
V. Total Other Revenue (1 thru 8)	\$ 1,073,431	964,968		108,463		
VI. Total All Revenue (III +V)	\$ 12,112,216	11,304,882		807,334		

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6A-CCH	Xray	\$ 13,634		
Total Other Resident Revenue - Medicare		\$ 13,634	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CCH	IVTherapy Public	\$ 2,635		
30II6b-CCH	Lab Public	\$ 2,375		
30II6b-CCH	Xray Evercare	\$ 2,159		
Total Other Resident Revenue		\$ 7,169	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CCH	Interest Income		\$ 28		\$ 3
Total Interest Income			\$ 28	\$ -	\$ 3

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CCH	Change in Beneficial Int in Net Assets	\$ 51,699		\$ 5,811
	Net Assets Released to Operations	\$ (2,593)		\$ (291)
	Revenue Internal	\$ 3,251		\$ 365
	Laundry & Vending Income	\$ 256		\$ 29
	Other Revenue	\$ 54,744		\$ 6,153
	Investment Income	\$ 77,546		\$ 8,716
	Miscellaneous 9062 + Realty Deprec. Offset	\$ 156,769		\$ 17,621
	Prior Year Expense	\$ (5,363)		\$ (603)
	Temporarily Restricted Net Assets Released	\$ (34,288)		\$ (3,854)
	Change in Benefit Interest in Prepetual Trust	\$ (42,555)		\$ (4,783)
	Loss on Disposal of Asset	\$ 936,436		\$ 105,256
	Equity Transfer Expense, net of \$88 Equity Transfer Income	\$ (251,528)		\$ (28,272)
Total Other Revenue		\$ 944,373	\$ -	\$ 106,149

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	513,323
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	727,598
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	117,370
4. Inventories			\$	
5. Prepaid Expenses			\$	136,757
a. Prepaid Insurance	47,174			
b. Prepaid Expenses & Other	89,583			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1
Rounding	1			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,495,049
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>71,350</u>		\$	68,648
	Accum. Depreciation <u>2,702</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	68,648

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,563,697
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	32,718		
	Accum. Depreciation	19,943	Net	\$ 12,775
3. Buildings				
	*Historical Cost	7,160,704		
	Accum. Depreciation	6,443,034	Net	\$ 717,670
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	633,806		
	Accum. Depreciation	561,792	Net	\$ 72,014
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	802,459
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	800,207
Name and Address	Amount	Loan Date		
Related Parties	800,207	Various		
7. Other Assets (<i>itemize</i>)			\$	3,145,467
	Construction in Progress	365,704		
	Investments Held in Trust	2,779,763		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,945,674
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,311,830

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

G. Balance Sheet (cont'd)

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	842,614
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	221,527
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	16,562
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,080,740
Suspense Account		(11,861) Provider Tax Payable	214,824		
Accrued Pensions		1,962 Due State of Ct-48772 / F	61,868		
Deferred Revenue		669,993 Resident Council-519/ R	65,974		
Accrued Expenses		28,568 Staff Dress Down Fund-1	49,412		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,161,443

* 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 9/30/2015		Page 34	of 37
Account				Amount	
Total Brought Forward:				2,161,443	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 176,467	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 69,341	
Name and Address of Lender	Amount	Loan Date			
	69,341				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 245,808	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,407,251	

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	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	802,459
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	802,459
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,563,859
6. Gain or Loss for Period			\$	538,261
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	3,102,120
C. Total Reserves and Net Worth			\$	3,904,579
D. Total Liabilities, Reserves, and Net Worth			\$	6,311,830

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
CLIFTONLARSONALLEN LLP				
Address Address			Phone Number	
300 Crown Colony Dr., Ste 310, Quincy, MA 02368			617-984-8100	

Error Check

Level	Item	Reported as		
CCH	Page 10 - Administrator Compensation	146,441	is inconsistent with page 12 of	146,441
Other	Page 10 - Administrator Compensation	16,460	is inconsistent with page 12 of	16,460
	Page 23 - Historical Cost of Building Improvemen	7,162,718	is inconsistent with Page 31	7,160,704
	Page 23 - Historical Cost of Movable Eq.	708,296	is inconsistent with Page 31	705,156
	Page 23 - Accumulated Dep. of Building Improver	6,504,402	is inconsistent with Page 31	6,443,034
	Page 23 - Accumulated Dep. of Movable Eq.	515,543	is inconsistent with Page 31	564,494