

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Residential Care Home (CCNH) (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 699C	RHNS	Residential Care Home 1360	Medicare Provider 07-5371
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kevin Gendron			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Lutheran Home of Southbury, Inc		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 990 Main Street North ,Southbury, CT. 06488				
Report Prepared By CLIFTONLARSONALLEN LLP		Phone Number 617-984-8100	Date 2/14/2019	
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Lutheran Home of Southbury, Inc		Address (No. & Street, City, State, Zip) 990 Main Street North ,Southbury, CT. 06488		
License Numbers:	CCNH 699C	RHNS	Residential Care Home 1360	Medicare Provider No. 07-5371
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Kevin Gendron		Nursing Home Administrator's License No.:	001806	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Sheehan Health Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, m12	935,942	300,000
Southbury Real Estate Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Realty Company	Page 22, 9	469,424	506,321
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** 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 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
Consistent with prior years, expenses were allocated based on patient days, except for Professional Care of Residents (all but Recreation), Social Services Salaries, Resident Care Supplies and Professional Fees which were directly allocated and Employee Benefits which were allocated based on salaries. Property Costs were allocated based upon square footage.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Rent Expense is allocated based on square footage. Management fee expense is allocated by patient days.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc		699C		9/30/2018			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, Philidelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera T/A 6551Ci, T/A 3501, M2535DN Copiers	09/15/15	48 Months	10,500	10,500	
Bankers Leasing Company, P.O. Box 7740, Urbandale, IA 50323	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equip, Vectra Cart, Intelect SWD 100,	03/23/16	60 Months	3,149	3,149	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							13,649	

* 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 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CLIFTONLARSONALLEN LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 300 CROWN COLONY DR., STE 310, QUINCY, MA 02169
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Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statement, Preparation of Medicaid & Medicare Reports, Tax Returns	\$ 31,500
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 31,500

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

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1 See Attachment	\$ 51,549
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 51,549

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

Lutheran Home of Southbury
 License No. 699C
 FYE 9/30/18

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

Page 7 - Detail for Legal Services

	Name of Legal Firm or Independent Attorney	Address (Street,City,State,Zip)	Telephone Number	Services Provided by This Firm (describe fully)	Amount
1	Wiggin and Dana Counsellors at Law	P.O. Box 1832 New Haven CT 06508		General & Employment	\$ 110
2	Barrett & Singal P.C.	One Beacon St Suite 1320, Boston, Ma 02108		General & Employment	\$ 22,036
3	Robinson & Cole	280 Trumbull St, Hartford CT 06103		General & Employment	\$ 930
4	Summa & Ryan P.C.	228 Meadow St Suite 303, Waterbury CT		General & Employment	\$ 825
5	Murtha Cullina	P.O. Box 150435 Hartford CT 06115		General & Employment	\$ 368
6	Law Offices of Jason Degenaro LLC	29 Water St Guilford, CT 06437		General & Employment	\$ 5,416
7	Courtney, Lee, & Hamel	31 Wendell Ave Pittsfield MA 01201		General & Employment	\$ 2,335
8	Marie Fagan	51 Brook St Apt 4D Naugatuck CT 06770		Employment Settlement	\$ 13,000
9	Employee Advocates	35 Porter Ave STE 3B Naugatuck CT 06770		Employment Settlement	\$ 6,500
10	State of CT				\$ 29
11					
12					
					\$ 51,549

Page 15, Line 1.e.

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C			Report for Year Ended 9/30/2018				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	128	114		14	128	114		14	130	116		14
B. As of midnight of THIS report period	128	114		14	130	116		14	128	114		14
3. Total Number of Days Care Provided During Period												
A. Medicare	4,925	4,925			3,630	3,630			1,295	1,295		
B. Medicaid (Conn.)	28,997	28,997			21,986	21,986			7,011	7,011		
C. Medicaid (other states)												
D. Private Pay	5,884	4,957		927	4,147	3,496		651	1,737	1,461		276
E. State SSI for RCH	3,874			3,874	2,874			2,874	1,000			1,000
F. Other (Specify) Hospice/Mgd Care/Medicaid P	2,575	2,575			1,843	1,843			732	732		
G. Total Care Days During Period (3A thru F)	46,255	41,454		4,801	34,480	30,955		3,525	11,775	10,499		1,276
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	252	252			155	155			97	97		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	46,507	41,706		4,801	34,635	31,110		3,525	11,872	10,596		1,276

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2018			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		CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	12		82		20		3	11					
Per Diem Rate													
a. One bed rm.	610.57		221.63		430.00		265.79	136.23					
b. Two bed rms.	610.57		221.63		400.00								
c. Three or more bed rms.	610.57		221.63		370.00								
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									4,471	4,471			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments									4,471	4,471			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,078	1,078			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									1,078	1,078			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									5,314	5,314			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments									5,314	5,314			

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CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2018	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)	130,583	1,829			15,032	211
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	251,142	11,826			28,910	1,361
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	45,319	1,496			5,217	172
c. Dietary Workers	330,058	22,136			37,995	2,548
6. Housekeeping Service						
a. Head Housekeeper	47,053	1,609			5,417	185
b. Other Housekeeping Workers	183,228	14,784			21,092	1,702
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	40,668	1,227			4,682	141
b. Other Maintenance Workers	161,924	6,196			18,640	713
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	73,037	6,017			8,408	693
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	224,375	4,160				
b. RN						
1. Direct Care	923,855	23,959				
2. Administrative**	407,943	8,329				
c. LPN						
1. Direct Care	894,157	31,666				
2. Administrative**						
d. Aides and Attendants	1,872,794	117,771			137,747	7,098
e. Physical Therapists	278,047	7,400				
f. Speech Therapists	94,875	2,351				
g. Occupational Therapists	269,426	7,634				
h. Recreation Workers	185,670	9,028			21,374	1,039
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	72,917	2,885			8,394	332
n. Marketing	245,767				28,291	
o. Other (Specify)						
See Attached Schedule	48,391	2,806			5,571	323
<i>A-13. Total Salary Expenditures</i>	6,781,230	285,109			346,769	16,519

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Supply Clerk	\$ 17,116	1,131	\$ -	-	\$ 1,970	130
Medical Records	\$ 31,276	1,675	\$ -	-	\$ 3,600	193
Total	\$ 48,391	2,806	\$ -	-	\$ 5,571	323

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2018				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		9/30/2018			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section III - Administrators***										
Kevin Gendron	130,583		15,032		Administrator	2,040	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	36,309	956				
2. Dentist	8,097	flat fee				
3. Pharmacist	3,214	flat fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	89,473	2,468				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,996	flat fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Director - Subacute	19,500	flat fee				
9. Speech Therapist						
a. Resident Care	4,265	38				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	212,854	3,462				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Pamela Boushie, 33 Essex Lane, Woodbury CT 06798	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
RN Staff Inc DBA Rehabilitation Care, P.O. Box 823461 Philadelphia PA, 19182	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Access Rehab, 22 Tompkins St Waterbury CT, 06708	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Western Connecticut Medical Group, 14 Research Dr, Bethel CT 06801	Medical Director & Medical Services	<input type="radio"/>	<input checked="" type="radio"/>		
Michael Trager, 385 Main St. South, Southbury, CT 06488	Medical Director (Subacute)	<input type="radio"/>	<input checked="" type="radio"/>		
Omnicare Pharmacy	Pharmacy Consultant through December 2017	<input type="radio"/>	<input checked="" type="radio"/>		
Woodmark Pharmacy	Pharmacy Consultant effective January 2018	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2018		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 283,947	270,133			13,814
2. Disability Insurance	\$ 20,691	19,684			1,007
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 549,885	523,134			26,751
5. Health Insurance	\$ 567,233	539,638			27,595
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 11,356	10,804			552
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 46,036	41,284			4,752
d. Accounting and Auditing	\$ 31,500	28,248			3,252
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 51,549	46,228			5,321
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 17,873	16,028			1,845
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 27,289	24,472			2,817
2. Cellular Phones	\$ 5,300	4,753			547
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 721,911	721,911			
Subtotal	\$ 2,334,570	2,246,316			88,254

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
Other Employee Benefits - see separate Attachment Page 15a	\$ 10,804	\$ -	\$ 552
Total	\$ 10,804	\$ -	\$ 552

Schedule of Other Taxes

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

Lutheran Home of Southbury
 License # 699C
 FYE 9/30/18

Attachment - Page 15a Other Employee Benefits:

		CCNH	RHNS	RCH
Employee Flu Shots	\$ 1,705			
Holiday Party	\$ 4,988			
Turkeys for Employees	\$ 2,273			
Pies for Employees	\$ 1,143			
Pizza Truck	\$ 1,700			
Other staff related events	\$ 7,950			
	<u>\$ 19,759</u>			
Staff Holiday Party	\$ (4,988) page 16, Line 2			
Gift expense	\$ (3,416) Page 16, Line 3			
	<u>\$ 11,354</u>	<u>\$ 10,219</u>	<u>\$ -</u>	<u>\$ 1,135</u>

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,334,570	2,246,316		88,254	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,988	4,473		515	
3. Gifts to Staff and Residents	\$ 5,829	5,227		602	
4. Employee Travel	\$ 23,856	21,393		2,463	
5. Education Expenses Related to Seminars and Conventions	\$ 4,067	3,647		420	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,906	1,709		197	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 37,291	33,441		3,850	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,626	1,458		168	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,620	6,833		787	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 22,964	20,593		2,371	
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>)	\$ 82,637	74,106		8,531	
12. Administrative Management Services**	\$ 935,942	839,323		96,619	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 89,557	81,758		7,799	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,552,853	3,340,279		212,574	

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
Marketing	\$ 16,835	\$ -	\$ 1,938
Advertising Promotional	\$ 16,606	\$ -	\$ 1,912
Total Other Advertising	\$ 33,441	\$ -	\$ 3,850

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Lic & Dues Patient Related	\$ 9,230	\$ -	\$ 1,062
Lic & Dues Non-Patient Related	\$ 11,364	\$ -	\$ 1,308
Total Dues	\$ 20,593	\$ -	\$ 2,371

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Payroll Services	\$ 4,088	\$ -	\$ 471
Billing/Comp Services	\$ 27,294	\$ -	\$ 3,142
Cori Expense	\$ 7,437	\$ -	\$ 856
Bank Charges=3,685 / Late Charges=88	\$ 3,384	\$ -	\$ 389
Prof Services	\$ 9,282	\$ -	\$ 1,068
Miscellaneous Expense= 4,175 Prior Year Adj.= 3425	\$ 6,815	\$ -	\$ 785
Employee Physicals	\$ 9,134	\$ -	\$ 1,051
MDS/PPS Consultants	\$ 12,585	\$ -	\$ -
Nursing Consultant	\$ 1,423	\$ -	\$ -
P/S Clerical Services	\$ 27	\$ -	\$ 3
Legal Guardian Fees	\$ 290	\$ -	\$ 33
Total Other Administrative and General	\$ 81,758	\$ -	\$ 7,799

Schedule C-1 - Management Services*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sheehan Health Group, LLC 257 Turnpike Rd, STE 310, Southborough, MA	300,000	Operational and back office accounting	Page 16, m12
Sheehan Health Group, LLC 257 Turnpike Rd, STE 310, Southborough, MA	635,942	EBITDA sharing expense	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.**

LUTHERAN HOME OF SOUTHBURY, INC
LICENSE NO: 699C
9/30/18

Page 17 ATTACHMENT - Management Services

	TOTAL	CCNH	RCH
Management Fees to Sheehan Health Group, LLC	\$ 300,000		
EBITDA Sharing Expense	<u>\$ 635,942</u>		
Total reported on Page 16, Line m.12	\$ 935,942	\$ 839,323	\$ 96,619
Disallowance on Page 28, Line 21	<u>\$ (635,942)</u>	<u>\$ (570,293)</u>	<u>\$ (65,649)</u>
NET MANAGEMENT FEE	<u><u>\$ 300,000</u></u>	<u><u>\$ 269,030</u></u>	<u><u>\$ 30,970</u></u>

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	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	285,345	255,888			29,457
2. Non-Food Supplies	\$					
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	28,197	25,286		2,911
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	313,542	281,175		32,367
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals:	Total no. of meals served per day:*	382	343			39
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.	\$134	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)		Page 30, IV.1.				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.		
L. Is any revenue collected from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
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.

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 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	17,849	16,006		1,843
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	17,849	16,006		1,843
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.

*** 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	9/30/2018		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. \$	26,318	23,601		2,717
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	26,318	23,601		2,717
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare & Woodmark	\$	156,830	156,830		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	159,268	159,268		
d.	Ambulance/Limousine***	\$	600	600		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,020	10,020		
f.	X-rays and Related Radiological Procedures***	\$	23,622	23,622		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	47,777	47,777		
i.	Recreation	\$	28,700	25,737		2,963
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	79,600	79,600		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	506,417	503,454		2,963

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
IV Therapy Private, Part A, Medicaid, Mgd Care	\$ 39,603		
Med/Surg Part A, Medicaid, Mgd Care	\$ 1,274		
Resp Ther/O2 Supplies	\$ 17,192		
Phys Ther Supplies	\$ 6,029		
Speech/Lang Supplies	\$ 37		
Complex Med Eq Part A, Medicaid, Mgd Care	\$ 15,465		
Total Other Resident Care	\$ 79,600	\$ -	\$ -

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 9/30/2018				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
J&B Services Landscaping	927 Southford Rd, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	29,160		3,240	22	6a
Copes Waste Solutions	P.O. Box 728 East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Pick-up	11,880		1,320	22	6a
Thrive, Inc.	25 Forbes Blvd, Suite 3, Foxboro, MA 02035	<input type="radio"/>	<input checked="" type="radio"/>		IT services	51,759		5,751	16	m11
Paychex Services	714 Brook St. Suite 120, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Payroll processing	22,614		2,513	16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input checked="" type="radio"/>	<input 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	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 174,092	156,120			17,972	
b. Heat	\$ 65,362	58,615			6,747	
c. Light & Power	\$ 145,709	130,667			15,042	
d. Water	\$ 18,366	16,470			1,896	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,649	12,240			1,409	
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 417,178	374,112			43,066	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 55,955	48,728			7,227	
b. Building & Building Improvements	\$ 189,499	165,023			24,476	
c. Non-Movable Equipment	\$ 25,944	22,593			3,351	
d. Movable Equipment	\$ 66,932	58,287			8,645	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 338,330	294,631			43,699	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 83,656	72,851			10,805	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 83,656	72,851			10,805	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 469,424	408,794			60,630	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 157	141			16	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 891,567	776,417			115,150	

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

LUTHERAN HOME OF SOUTHURY, INC
LICENSE NO: 699C
9/30/18

PAGE 22 ATTACHMENT - LINE 9 RENT ON LEASED PROPERTY

	TOTAL	CCNH	RCH
RENTAL EXPENSE OF BUILDING LEASED FROM SOUTHURY REAL ESTATE GROUP LLC	\$ 801,719	\$ 698,170	\$ 103,549
LESS: REALTY DEPRECIATION EXPENSE reported on Page 23	\$ (332,295)	\$ (289,376)	\$ (42,919)
NET RENT EXPENSE	<u>\$ 469,424</u>	<u>\$ 408,794</u>	<u>\$ 60,630</u>

Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2018			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. Acquired prior to this report period	980,698		980,698	27,873	SL	20	49,109				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	180,767		180,767		SL	20	6,846				
A-4. Subtotal								55,955			
B. Building and Building Improvements											
1. Acquired prior to this report period	9,426,283		9,426,283	6,716,123	SL	Various	179,547				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	405,342		405,342		SL	20	9,952				
B-4. Subtotal								189,499			
C. Non-Movable Equipment											
1. Acquired prior to this report period	721,453		721,453	597,922	SL	Various	25,944				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal								25,944			
	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							
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a. Ford	X		11	2015	56,228		56,228	14,726	SL	7	8,033
b. JMAC	X		7	2016	7,750		7,750	277	SL	7	1,107
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period					392,169		392,169	52,326	SL	Various	43,396
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)					189,116				SL	Various	14,396
D-3. Subtotal											66,932
E. Total Depreciation											338,330

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 180,767	20	\$ 6,846
Total additions for Land Improvement		\$ 180,767		\$ 6,846 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 405,342	20	\$ 9,952
Total additions for Building Improvement		\$ 405,342		\$ 9,952 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 189,116	VAR	\$ 14,396
Total additions for Movable Equipmen		\$ 189,116		\$ 14,396 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	SEPTIC PROJECT	\$ 24,578	20	\$ 1,229
9/30/2018	Construction Period Interest	\$ 84,276	20	\$ 2,107
Total additions for Leasehold Improvemen		\$ 108,854		\$ 3,336 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Page 23 Attachment - Fixed Asset Additions & Deletions

Land Improvements:

Additions

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
12/1/2017	Septic Project	15,034	20	626
11/1/2017	Septic Project	5,708	20	262
11/1/2017	Electrical Work for Irrigation & Septic	4,500	20	206
1/1/2018	Electrical Work for Irrigation & Septic	80	20	3
1/1/2018	Septic Project	48,969	20	1,836
1/1/2018	Septic Project	5,523	20	207
1/1/2018	Electrical Work for Irrigation & Septic	85	20	3
1/1/2018	Electrical Work for Irrigation & Septic	450	20	17
2/1/2018	Septic Project	12,796	20	427
3/1/2018	Septic Project	19,784	20	577
1/1/2018	Septic Project	3,230	20	121
6/1/2018	Exterior Capital Landscaping	7,764	20	129
6/1/2018	Irrigation System	5,807	20	97
7/1/2018	Irrigation System	5,807	20	73
10/1/2017	Exterior Design for Projects	23,022	20	1,151
10/1/2017	Exterior Design for Projects	8,222	20	411
10/1/2017	Exterior Design for Projects	13,988	20	699
Total		180,767		6,846

Deletions

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Total		-		-

Page 23 Attachment - Fixed Asset Additions & Deletions

Building Improvements:

Additions

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
10/1/2017	Room Renovations	7,844	20	33
10/1/2017	Room Renovations	1,528	20	6
12/1/2017	Construction Project	9,400	20	392
12/1/2017	Construction Project	9,415	20	392
11/1/2017	Room Renovations	5,820	20	267
9/1/2017	Room Renovations	3,720	20	16
12/1/2017	Room Renovations	3,830	20	160
10/1/2017	Singage	3,487	20	15
11/1/2017	Electrical for Construction Project	410	20	19
11/1/2017	Electrical for Construction Project	64	20	3
12/1/2017	Electrical for Construction Project	2,774	20	116
9/1/2017	HVAC	4,767	20	20
9/1/2017	HVAC	1,581	20	7
12/1/2017	Materials for Construction Project	255	20	11
12/1/2017	Materials for Construction Project	138	20	6
12/1/2017	Materials for Construction Project	766	20	32
12/1/2017	Materials for Construction Project	43	20	2
12/1/2017	Materials for Construction Project	43	20	2
12/1/2017	Materials for Construction Project	320	20	13
12/1/2017	Interior Design	2,631	20	110
1/1/2018	Asbestos Services	750	20	28
1/1/2018	Septic Project	1,532	20	57
1/1/2018	Room Renovations	3,310	20	124
1/8/2018	Materials for Construction Project	199	20	7
1/15/2018	Materials for Construction Project	28	20	1
1/1/2018	Materials for Construction Project	203	20	8
1/1/2018	Room Renovations	3,170	20	119
1/1/2018	Materials for Construction Project	86	20	3
1/1/2018	Construction Project	5,600	20	210
1/1/2018	Construction Project	1,950	20	73
12/1/2017	Materials for Construction Project	546	20	23
1/1/2018	New Flooring	1,593	20	60
2/1/2018	Room Renovations	4,920	20	164
2/1/2018	Construction Project	451	20	15
2/1/2018	Room Renovations	3,810	20	127
2/1/2018	Construction Project	57,251	20	1,908
3/1/2018	Room Renovations	1,930	20	56
3/1/2018	Materials for Construction Project	310	20	9
3/1/2018	Room Renovations	3,140	20	92
3/1/2018	Room Renovations	3,220	20	94
4/5/2018	Room Renovations	940	20	24
4/1/2018	Construction Project	2,927	20	73
4/18/2018	Signage	710	20	18
4/1/2018	Electrical for Construction Project	1,284	20	32
4/1/2018	Electrical for Construction Project	480	20	12
6/1/2018	Electrical for Construction Project	4,714	20	79
6/1/2018	Room Renovations	2,500	20	42
6/1/2018	Elevator Project	67,419	20	1,124
7/1/2018	Signage	2,835	20	35
7/1/2018	Electrical for Construction Project	4,188	20	52
8/1/2018	Bathroom Renovations	10,999	20	92
8/1/2018	Construction Project	859	20	7
8/1/2018	Office Renovations	9,310	20	78
8/1/2018	Construction Project	220	20	2
8/1/2018	Bathroom Renovations	643	20	5
8/1/2018	Room Renovations	2,500	20	21
9/30/2018	Construction period interest	139,981	20	3,500
Total		405,342		9,952

Deletions

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Total				

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period			20 years	1,606,394	44,598	SL	20 year	80,320	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	VARIC		20 years	108,854		SL	20 year	3,336	
C-4. Subtotal									83,656
D. Total Amortization									83,656

* 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 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	01/01/18				
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	4th 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					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2018			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		9/30/2018			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) Interest on Related Party Debt				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$ 12,187	10,929		1,258	
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 22,514	20,190		2,324	
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 34,701	31,119		3,582	
15. Total All Expenditures (A-13 thru C-14)				\$ 13,101,278	12,340,248		761,030	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2018	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	\$ 274,058	245,767		28,291
3.	10	12.g.	Occupational Therapy	\$ 269,426	269,426		
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	l.c	Bad Debts	\$ 46,036	41,284		4,752
10.			Accounting	\$			
10a.			Legal	\$			
11.	15	1.h.1	Telephone	\$ 7,351	6,592		759
12.	15	1.h.2	Cellular Telephone	\$ 3,860	3,462		398
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l.3	Gifts, flowers and coffee shops	\$ 5,829	5,227		602
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 37,291	33,441		3,850
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m.12	Unallowable Management Fees	\$ 635,942	570,293		65,649
22.	30	IV7	Barber and Beauty	\$ 4,888	4,383		505
23.			Other - See attached Schedule	\$ 87,932	83,138		4,794
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 134	120		14
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)				\$ 1,372,747	1,263,133		109,614

* 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
16	m8	Licenses and Dues non-patient related	\$ 11,364		\$ 1,308
16	m13	Misc & Prior Period Adj Expense	\$ 6,815		\$ 785
16	m13	MDS/PPS Consultants	\$ 12,585		\$ -
15	1a 1-6	Benefits on Marketing Salary	\$ 52,005		\$ 2,659
16	m13	Guardian Fees	\$ 290		\$ 33
16	m13	Late Fees	\$ 79		\$ 9
Total Other A&G Adjustments			\$ 83,138	\$ -	\$ 4,794

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,372,747	1,263,133		109,614
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 156,830	156,830		
28.	20	5d	Ambulance/Limousine	\$ 600	600		
29.	20	5f	X-rays, etc	\$ 23,622	23,622		
30.	20	5h	Laboratory	\$ 47,777	47,777		
31.	20	5c	Medical Supplies	\$ 24,532	24,532		
32.	20	5e2	Oxygen (non emergency)	\$ 10,020	10,020		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 79,600	79,600		
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.	See	attach	Other - Indirect	\$ 76,320	68,442		7,878
43.	30	IV.5	Interest Income on Account Rec.	\$ 84	75		9
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,792,132	1,674,631		117,501

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	IV Therapy Private, Part A, Medicaid, Mgd Care	\$ 39,603		\$ -
20	5j	Med/Surg Part A, Medicaid, Mgd Care	\$ 1,274		\$ -
20	5j	Resp Ther/O2 Supplies	\$ 17,192		\$ -
20	5j	Phys Ther Supplies	\$ 6,029		\$ -
20	5j	Speech/Lang Supplies	\$ 37		\$ -
20	5j	Complex Med Eq Part A, Medicaid, Mgd Care	\$ 15,465		\$ -
Total Other Ancillary Costs			\$ 79,600	\$ -	\$ -

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			\$ -	\$ -	\$ -

License # 699C
FYE 9/30/18

Attachment - Page 29a Other Miscellaneous Adjustments

Page 29		Total	CCNH	RHNS	RCH	Page	Line
<u>Line 42</u>	<u>Other - Indirect</u>						
	Purchase Discounts	61,416	55,076	-	6,340	20	5.c.
	Television Revenue	14,813	13,284		1,529	20	5.i.
	Vending Machine Revenue	91	82		9	30	IV.8
		<u>76,320</u>	<u>68,442</u>	<u>-</u>	<u>7,878</u>		
<u>Line 43</u>	<u>Interest Income on Accounts Rec</u>						
	Revenue Interest	84	75		9	30	IV.5.
<u>Line 44</u>	<u>Other - Miscellaneous Administrative</u>						
	None						
		-	-	-	-		
<u>Line 45</u>	<u>Management Fees Direct</u>						
	None						
<u>Line 46</u>	<u>Management Fees Indirect</u>						
	None						
<u>Line 47</u>	<u>Other - Direct</u>						
	None						

Annual Report of Long-Term Care Facility

CSP-30 Rev.10/2005

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,800,770	12,224,170		576,600		
b. Medicaid Room and Board Contractual Allowance **	\$ (5,939,773)	(5,873,410)		(66,363)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,021,754	2,021,754				
b. Medicare Room and Board Contractual Allowance **	\$ 915,053	915,053				
4. a. Private-Pay Residents and Other	\$ 3,237,043	3,088,868		148,175		
b. Private-Pay Room and Board Contractual Allowance **	\$ (342,612)	(342,612)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 124,636	124,636				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (124,636)	(124,636)				
c. Prescription Drugs - Non-Medicare	\$ 56,612	56,612				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (20,138)	(20,138)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 2,282	2,282				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 533,320	533,320				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (438,652)	(438,652)				
c. Physical Therapy - Non-Medicare	\$ 198,722	198,722				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (63,330)	(63,330)				
4. a. Speech Therapy - Medicare	\$ 189,608	189,608				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (137,214)	(137,214)				
c. Speech Therapy - Non-Medicare	\$ 99,491	99,491				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (35,131)	(35,131)				
5. a. Occupational Therapy - Medicare	\$ 647,616	647,616				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (502,453)	(502,453)				
c. Occupational Therapy - Non-Medicare	\$ 275,232	275,232				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (89,495)	(89,495)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 12,909	12,909				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,421,614	12,763,202		658,412		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 134	120		14		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 7,351	6,592		759		
4. Rental of Television and Cable Services	\$ 14,813	13,284		1,529		
5. Interest Income (<i>Specify</i>)	\$ 83,724	75,081		8,643		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 4,888	4,383		505		
8. Other (<i>Specify</i>)	\$ 524,081	469,979		54,102		
V. Total Other Revenue (1 thru 8)	\$ 634,991	569,440		65,551		
VI. Total All Revenue (III +V)	\$ 14,056,605	13,332,642		723,963		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6A-CC	IV Therapy Part A	\$ 17,311		
30II6A-CC	Lab Part A	\$ 27,982		
30II6A-CC	Radiology Part A	\$ 14,537		
30II6A-CC	Resp Therapy/O2 Part A	\$ 3,735		
30II6A-CC	Contractual Allowance	\$ (63,565)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CCI	IV Therapy	\$ 1,570		
30II6b-CCI	Lab	\$ 17,588		
30II6b-CCI	Radiology	\$ 5,740		
30II6b-CCI	Resp Therapy	\$ 1,690		
30II6b-CCI	Contractual Allowance	\$ (13,679)		
Total Other Resident Revenue		\$ 12,909	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CCI	Investment Accounts		\$ 75,006	\$ -	\$ 8,634
30IV5-CCI	AR Interest		\$ 75	\$ -	\$ 9
Total Interest Income			\$ 75,081	\$ -	\$ 8,643

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CCI	Vending	\$ 82	\$ -	\$ 9
30IV8-CCI	Purchase Discounts	\$ 55,076	\$ -	\$ 6,340
30IV8-CCI	Bad Debt Recovery	\$ 17,260	\$ -	\$ 1,987
30IV8-CCI	Other Income	\$ 94,794	\$ -	\$ 10,912
30IV8-CCI	Net Assets Released to OPS	\$ 164,024	\$ -	\$ 18,882
30IV8-CCI	Non-Operating Change in Beneficial Interests in Third Party Trusts	\$ 169,250	\$ -	\$ 19,483
30IV8-CCI	Gain on Sale	\$ 133,518	\$ -	\$ 15,370
30IV8-CCI	Temp NA Restrict Released OPS	\$ (164,024)	\$ -	\$ (18,882)
Total Other Revenue		\$ 469,979	\$ -	\$ 54,102

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	399,100
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,236,592
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	7,838
4. Inventories			\$	
5. Prepaid Expenses			\$	125,024
a. Prepaid Insurance	112,516			
b. Other Prepaid Expense	12,508			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,768,554
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,715,248</u>		\$	1,586,994
	Accum. Depreciation <u>128,254</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>24,229</u>		\$	4,802
	Accum. Depreciation <u>19,427</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,591,796

* 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	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	3,360,350
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	14,814
2. Land Improvements		*Historical Cost <u>1,161,465</u>		
	Accum. Depreciation	83,828	Net	\$ 1,077,637
3. Buildings		*Historical Cost <u>9,831,625</u>		
	Accum. Depreciation	6,905,622	Net	\$ 2,926,003
4. Non-Movable Equipment		*Historical Cost <u>721,453</u>		
	Accum. Depreciation	623,866	Net	\$ 97,587
5. Movable Equipment		*Historical Cost <u>557,056</u>		
	Accum. Depreciation	90,691	Net	\$ 466,365
6. Motor Vehicles		*Historical Cost <u>63,978</u>		
	Accum. Depreciation	24,143	Net	\$ 39,835
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	4,622,241
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>			\$	147,941
Name and Address		Amount	Loan Date	
Related Parties		147,941	various	
7. Other Assets <i>(itemize)</i>			\$	2,989,010
Investments Held in Trust		2,921,089		
Construction in Progress		67,921		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,136,951
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,119,542

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	295,514
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>)				\$	425,116
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	31,855
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>)				\$	531,763
Accrued Expenses		84,341	Due To/From Resident C	482	
User Fee Liab Medicaid		182,517	Due to/From Staff Funds	965	
Deferred Revenue		223,331	403b Withholdings	2,750	
Due to From State of CT		37,377	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,284,248

* 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 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,284,248	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,595,769
Name and Address of Lender	Amount	Loan Date		
Southbury Real Estate Group	1,595,769			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,595,769
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,880,017

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	9/30/2018	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			\$	4,622,241
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	4,622,241
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,661,957
6. Gain or Loss for Period			\$	955,327
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	3,617,284
C. Total Reserves and Net Worth			\$	8,239,525
D. Total Liabilities, Reserves, and Net Worth			\$	11,119,542

H. Changes in Total Net Worth

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,934,071
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,056,605
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,101,278
D. Net Income or Deficit			\$	955,327
E. Balance			\$	3,889,398
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Improvement depreciation adjustment	19,245			
Prior period Adjustment	64,216			
F-3. Total Additions			\$	83,461
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	335,575
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
		335,575		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	355,575
H. Balance at End of Period			\$	3,617,284

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Clifton Larson Allen LLP</i>	Title	Date Signed 2/14/19		
Printed Name of Preparer CLIFTONLARSONALLEN LLP				
Address Address 300 Crown Colony Dr., Ste 310, Quincy, MA 02169		Phone Number 617-984-8100		