

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	
Address (No. & Street, City, State, Zip Code) 990 Main Street North ,Southbury, CT. 06488	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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**General Information**

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	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, 2015 and ending September 30, 2016, 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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Lutheran Home of Southbury, Inc	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 990 Main Street North ,Southbury, CT. 06488				
Report Prepared By CLIFTONLARSONALLEN LLP	Phone Number 617-984-8100	Date 3/22/2017		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-264-9135		Report for Year Ended 9/30/2016	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.				
<b>Administrator</b>				
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.:		









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

**General Information and Questionnaire  
Related Parties\***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	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	873,691	509,077
Sheehan Health Group LLC	257 Turnpike Rd Suite 310, Southborough MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Administrator's Salary	Page 10, A2	180,000	180,000
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	302,468	302,468
		<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 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Consistent with prior years, expenses were allocated based on patient days, except for Professional Care of Residents (all but Recreation), Social Services Salaries, Resident Care Supplies and Professional Fees which were directly allocated and Employee Benefits which were allocated based on salaries.

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 Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2016			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
DeLage Landen, 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	12,321	12,321
Bankers Leasing Company, P.O. Box 7740, Urbandale, IA 50323	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equip, Vectra Cart, Intellect SWD 100,	03/23/16	60 Months	2,123	2,123
DeLage Landen, PO Box 41602, Philidelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Sharp/MXM503U Copier (Lease was bought out)	05/15/13	36 Months	2,479	2,479
DeLage Landen, PO Box 41602, Philidelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Sharp/MXM503N (Lease was bought out)	05/15/13	36 Months	4,046	4,046
	<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 type="radio"/> No	<b>Total ***</b> 20,969

\* 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 9/30/2016	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	\$	37,250
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 37,250

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	\$	66,886
2		\$	
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 66,886

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.

### Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C			Report for Year Ended 9/30/2016				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	129	116		13	129	116		13	130	116		14
B. As of midnight of THIS report period	128	114		14	133	119		14	128	114		14
3. Total Number of Days Care Provided During Period												
A. Medicare	2,143	2,143			1,673	1,673			470	470		
B. Medicaid (Conn.)	32,837	32,837			24,702	24,702			8,135	8,135		
C. Medicaid (other states)												
D. Private Pay	6,651	6,127		524	4,741	4,299		442	1,910	1,828		82
E. State SSI for RCH	4,534			4,534	3,324			3,324	1,210			1,210
F. Other (Specify) Hospice -703 / Mgd Care-841 /	1,696	1,696			1,384	1,384			312	312		
G. Total Care Days During Period (3A thru F)	47,861	42,803		5,058	35,824	32,058		3,766	12,037	10,745		1,292
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	47,861	42,803		5,058	35,824	32,058		3,766	12,037	10,745		1,292

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

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

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  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 C	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Residential C	

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents	6	90		16		2	14	
Per Diem Rate								
a. One bed rm.	598.81	212.86		430.00		150.42	127.47	
b. Two bed rms.	598.81	212.86		400.00				
c. Three or more bed rms.	598.81	212.86		370.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	3,376	3,376		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	183	183		
D. <b>Total Physical Therapy Treatments</b>	3,559	3,559		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,199	1,199		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	237	237		
D. <b>Total Speech Therapy Treatments</b>	1,436	1,436		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,565	2,565		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	144	144		
D. <b>Total Occupational Therapy Treatments</b>	2,709	2,709		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2016	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	160,977	1,860			19,023	220
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	384,089	15,625			45,388	1,846
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	58,410	1,962			6,902	232
c. Dietary Workers	316,157	22,042			37,360	2,605
6. Housekeeping Service						
a. Head Housekeeper	53,163	1,860			6,282	220
b. Other Housekeeping Workers	179,952	16,268			21,265	1,922
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	58,131	1,860			6,869	220
b. Other Maintenance Workers	129,979	6,350			15,359	750
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	56,528	5,148			6,680	608
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	209,325	4,096				
b. RN						
1. Direct Care	895,982	23,371				
2. Administrative**	364,491	7,912				
c. LPN						
1. Direct Care	868,735	28,599				
2. Administrative**						
d. Aides and Attendants	1,912,539	103,386			155,884	7,072
e. Physical Therapists	207,030	5,430				
f. Speech Therapists	73,787	2,158				
g. Occupational Therapists	75,449	2,471				
h. Recreation Workers	176,929	9,187			20,908	1,086
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	63,740	2,417			7,532	
n. Marketing	57,601	1,860			6,807	
o. Other (Specify) See Attached Schedule	38,719	2,473			4,575	292
<i>A-13. Total Salary Expenditures</i>	6,341,713	266,335			360,834	17,074

\* 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	\$ 10,409	\$ 613			\$ 1,230	\$ 72
Medical Records	\$ 28,310	1,860			\$ 3,345	220
<b>Total</b>	\$ 38,719	2,473	\$ -	-	\$ 4,575	292

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



State of Connecticut

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

CSP-11 Rev. 10/2005

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	9/30/2016				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							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

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

CSP-12 Rev. 10/2005

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	9/30/2016			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							
<b>Section III - Administrators***</b>										
Brian Bedard	160,977		19,023		Administrator	2,080	A,2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	32,889	866				
2. Dentist	11,568	flat fee				
3. Pharmacist	3,705	flat fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	20,192	356				
b. Other						
6. Social Worker	100	2				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,331	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)						
9. Speech Therapist						
a. Resident Care	360	6				
b. Other						
10. Occupational Therapist						
a. Resident Care	18,306	312				
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>B-13 Total Fees Paid in Lieu of Salaries</b>	142,451	1,542				

\* 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 9/30/2016	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"/>		
Omnicare'6990B Snowdrift Rd., Allentown, PA	Prescription Services	<input type="radio"/>	<input checked="" type="radio"/>		
West River RX'41 Northwest Dr, Plainville CT 06062-1234	Prescription Services	<input type="radio"/>	<input checked="" type="radio"/>		
RN Staff Inc DBA Reability Care'P.O. Box 823461 Philadelphia PA, 19182	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Z. Michael Taweh'16 Hospital Ave., Danbury, Ct	Medical Services	<input type="radio"/>	<input checked="" type="radio"/>		
Western Connecticut Medical Group'14 Research Dr, Bethel CT 06801	Medical Services	<input type="radio"/>	<input checked="" type="radio"/>		
RN Staff Inc DBA Reability Care'P.O. Box 823461 Philadelphia PA, 19182	Rehab Staffing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Joe Futschik, P.O. Box 292, Ansonia, CT 06104	Social Worker	<input type="radio"/>	<input checked="" 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"/>	<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.  
 \*\* 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	9/30/2016		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 292,603	276,851			15,752
2. Disability Insurance	\$ 26,769	25,328			1,441
3. Unemployment Insurance	\$ 38,003	35,957			2,046
4. Social Security (F.I.C.A.)	\$ 472,881	447,423			25,458
5. Health Insurance	\$ 499,557	472,663			26,894
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	\$ 15,641	14,799			842
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 16,500	14,756			1,744
<b>d. Accounting and Auditing</b>	\$ 37,250	33,313			3,937
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 66,886	59,817			7,069
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 16,710	14,944			1,766
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 35,571	31,812			3,759
2. Cellular Phones	\$ 6,775	6,059			716
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 841,915	841,915			
<b>Subtotal</b>	\$ 2,367,061	2,275,638			91,423

\* 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**

Lutheran Home of Southbury, Inc  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
Other Employee Benefits	\$ 14,335		\$ 816
Group Dental	\$ 498		\$ 28
Group Vision	\$ (34)		\$ (2)
<b>Total</b>	\$ 14,799	\$ -	\$ 842

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2016		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b><i>Subtotals Brought Forward:</i></b>	2,367,061	2,275,638		91,423	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,484	4,010		474	
3. Gifts to Staff and Residents	\$ 3,176	2,840		336	
4. Employee Travel	\$ 31,437	28,115		3,322	
5. Education Expenses Related to Seminars and Conventions	\$ 5,495	4,914		581	
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> )	\$ 10,687	9,558		1,129	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 1,177	1,053		124	
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 23,470	20,990		2,480	
4. Fund-Raising***	\$				
5. Medical Records	\$ 780	698		82	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,837	7,903		934	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 27,475	24,571		2,904	
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**	\$ 873,691	781,358		92,333	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 165,263	150,395		14,868	
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 3,523,033	3,312,043		210,990	

\* 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
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	Residential Care Home
Marketing	\$ 9,507		\$ 1,123
Advertising Promotional	\$ 11,483		\$ 1,357
<b>Total Other Advertising</b>	\$ 20,990	\$ -	\$ 2,480

**Schedule of Dues**

Description	CCNH	RHNS	Residential Care Home
Lic & Dues Patient Related	\$ 5,214		\$ 616
Lic & Dues Non-Patient Related	\$ 19,358		\$ 2,287
<b>Total Dues</b>	\$ 24,571	\$ -	\$ 2,904

**Schedule of Contributions**

Description	CCNH	RHNS	Residential Care Home
<b>Total Contributions</b>	\$ -	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	Residential Care Home
Payroll Services	\$ 20,550		\$ 2,428
Billing/Comp Services	\$ 75,869		\$ 8,965
Cori Expense	\$ 3,702		\$ 438
Bank Charges	\$ 2,703		\$ 319
Prof Services	\$ 64		\$ 8
Miscellaneous Expense	\$ 4,200		\$ 496
Employee Physicals	\$ 7,823		\$ 924
Prior Year Adjustment	\$ 10,911		\$ 1,289
MDS/PPS Consultants	\$ 24,574		
<b>Total Other Administrative and General</b>	\$ 150,395	\$ -	\$ 14,868



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

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	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	509,077	Operational and back office accounting	Page 16, m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2016		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 302,321	270,371			31,950
2.	Non-Food Supplies	\$				
3.	Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$ 34,435	30,796			3,639
c. Management Services**		\$				
d. Other ( <i>Specify</i> ) _____		\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 336,756	301,167			35,589
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*		392	351			41
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.	\$815	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)		pg30/IV1				
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 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.

\*\* 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 9/30/2016		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. \$	19,054	17,040		2,014
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)		\$				
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	19,054	17,040		2,014
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?		<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	9/30/2016		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. \$	29,235	26,145		3,090
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.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
<b>4E.</b>	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	29,235	26,145		3,090
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare	\$	113,526	113,526		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	197,952	197,952		
d.	Ambulance/Limousine****	\$	2,635	2,635		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	5,870	5,870		
f.	X-rays and Related Radiological Procedures****	\$	11,922	11,922		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory****	\$	8,279	8,279		
i.	Recreation	\$	24,801	22,180		2,621
j.	Other ( <i>Specify</i> )****	\$	4,214	4,214		
<b>5K.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	369,199	366,578		2,621

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
IV Therapy Private	\$ 31		
IV Therapy Part A	\$ 1,235		
IV Therapy Medicaid	\$ 210		
IV Therapy Mgd Care	\$ 175		
Complex Med Equip Part A	\$ 2,563		
<b>Total Other Resident Care</b>	\$ 4,214	\$ -	\$ -

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**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 9/30/2016			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Officers, or Directors		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Precision Electric		<input type="radio"/>	<input checked="" type="radio"/>		Electrical Services	21,524		2,660	22	6a
EMCOR	166 Tunnel Road, Vernon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Conditioning Maintenance	11,086		1,370	22	6a
Springer Sanitation	401 Old Woodbury Rd, Southbury, CT 05710	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	15,210		1,880	22	6a
Laurel Rock	969 Danbury Road, Wilton, CT	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping (old company)	12,666		1,565	22	6a
J&B Services Landscaping	927 Southford Rd, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping (new company)	17,473		2,160	22	6a
		<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	9/30/2016			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 262,945	235,157			27,788	
b. Heat	\$ 47,123	42,143			4,980	
c. Light & Power	\$ 118,954	106,383			12,571	
d. Water	\$ 15,000	13,415			1,585	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 20,969	18,753			2,216	
f. Other ( <i>itemize</i> )	\$					
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 464,991</b>	<b>415,850</b>			<b>49,141</b>	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 1,710	1,529			181	
b. Building & Building Improvements	\$ 131,418	117,530			13,888	
c. Non-Movable Equipment	\$ 34,058	30,459			3,599	
d. Movable Equipment	\$ 24,394	21,816			2,578	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 191,580</b>	<b>171,334</b>			<b>20,246</b>	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 17,473	15,626			1,847	
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 17,473</b>	<b>15,626</b>			<b>1,847</b>	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 117,235	104,845			12,390	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 326,288</b>	<b>291,806</b>			<b>34,482</b>	

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





### Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2016			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			32,718		32,718	19,943	SL	20	1,710				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										1,710			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			7,160,704		7,160,704	6,468,397	SL	Various	94,763				
2. Disposals (attach schedule)			(10,213)										
3. Acquired during this report period (attach schedule)			865,983		865,983				36,655				
B-4. Subtotal										131,418			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			633,806		633,806	531,067			28,781				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			81,102		81,102				5,277				
C-4. Subtotal										34,058			
		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								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Ford			X		11	2015	56,228	56,228	sl	7	6,694		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period							71,350	71,350	2,702	Various	8,418		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)							110,347	110,347			9,282		
D-3. Subtotal												24,394	
<b>E. Total Depreciation</b>												191,580	

Lutheran Home of Southbury, Inc  
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attachment	\$ 865,983	Var	\$ 36,655
<b>Total additions for Building Improvement</b>		\$ 865,983		\$ 36,655 *
<b>Deletions:</b>				
8/1/2015	Reclass to Equipment (see Attachment)	\$ (10,213)	20	
<b>Total deletions for Building Improvement</b>		\$ (10,213)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attachment	\$ 81,102	7	\$ 5,277
<b>Total additions for Non-Movable Equipment</b>		\$ 81,102		\$ 5,277 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attachment	\$ 110,347	Various	\$ 9,282
<b>Total additions for Movable Equipmen</b>		\$ 110,347		\$ 9,282 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attachment	\$ 433,503	20	\$ 17,473
<b>Total additions for Leasehold Improvemen</b>		\$ 433,503		\$ 17,473 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		9/30/2016			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	various		20 Years	433,503		Actual Life		17,473	
C-4. Subtotal									17,473
<b>D. Total Amortization</b>									17,473

\* 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 9/30/2016	Page 25	of 37
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11. Property Questionnaire

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes
  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, abili

Description	Total				
1. Date Land Purchased	1918				
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	134				
6. Square Footage	65,752				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		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 _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2016			Page 26	of 37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (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		9/30/2016			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)				\$				
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$ 15,659	14,004		1,655	
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 47,363	42,358		5,005	
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 63,022	56,362		6,660	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 11,976,576	11,271,155		705,421	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	12.n.	Salaries not related to Resident Care	\$ 64,408	57,601		6,807
3.	10	12.g.	Occupational Therapy	\$ 75,449	75,449		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10.a	Occupational Therapy	\$ 18,306	18,306		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 16,500	14,756		1,744
10.	15	1.e	Accounting & Legal	\$ 30,000	26,830		3,170
11.			Telephone	\$			
12.	15	1.h.2	Cellular Telephone	\$ 5,335	4,771		564
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$ 3,176	2,840		336
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 *	\$ 24,647	22,042		2,605
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m.12	Unallowable Management Fees	\$ 364,613	326,080		38,533
22.	30	IV7	Barber and Beauty	\$ 4,982	4,455		527
23.			Other - See attached Schedule	\$ 75,894	70,543		5,351
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 815	729		86
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 684,125	624,404		59,721

\* 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
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m8	Licenses and Dues non-patient related	\$ 19,358		\$ 2,287
16	m13	Misc Expense	\$ 4,200		\$ 496
16	m13	Prior period Adjustments	\$ 10,911		\$ 1,289
16	m13	MDS/PPS Consultants	\$ 24,574		\$ -
15	1a 1-6	Benefits on Marketing Salary	\$ 11,501		\$ 1,278
<b>Total Other A&amp;G Adjustments</b>			\$ 70,543	\$ -	\$ 5,351

**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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 684,125	624,404		59,721
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 113,526	113,526		
28.	20	5d	Ambulance/Limousine	\$ 2,635	2,635		
29.	20	5f	X-rays, etc	\$ 11,922	11,922		
30.	20	5h	Laboratory	\$ 8,279	8,279		
31.	20	5c	Medical Supplies	\$ 18,037	18,037		
32.	20	5e2	Oxygen (non emergency)	\$ 5,870	5,870		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 4,214	4,214		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV.4.	Radio and Television Revenue	\$ 14,980	13,397		1,583
44.	30	IV.8.	Vending Machine Revenue	\$ 477	427		50
45.	30	IV.8.	Purchase Discounts and Allowances	\$ 28,117	25,146		2,971
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	\$ 8,501	7,603		898
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 900,683	835,458		65,225

\*\*\* 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  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	IV Therapy Private	\$ 31		\$ -
20	5j	IV Therapy Part A	\$ 1,235		\$ -
20	5j	IV Therapy Medicaid	\$ 210		\$ -
20	5j	IV Therapy Mgd Care	\$ 175		\$ -
20	5j	Complex Med Equip Part A	\$ 2,563		\$ -
<b>Total Other Ancillary Costs</b>			\$ 4,214	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV.8	Other Income - Write-off of old checks	\$ 7,603		\$ 898
<b>Total Other Adjustments</b>			\$ 7,603	\$ -	\$ 898

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2016			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 14,099,579	13,409,907		689,672		
b. Medicaid Room and Board Contractual Allowance **	\$ (6,344,634)	(6,240,653)		(103,981)		
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents( <i>all inclusive</i> )	\$ 853,481	853,481				
b. Medicare Room and Board Contractual Allowance **	\$ 403,918	403,918				
4. a. Private-Pay Residents and Other	\$ 3,217,147	3,147,121		70,026		
b. Private-Pay Room and Board Contractual Allowance **	\$ (220,962)	(220,009)		(953)		
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 54,010	54,010				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (54,010)	(54,010)				
c. Prescription Drugs - Non-Medicare	\$ 13,446	13,446				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (13,446)	(13,446)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 5,492	5,492				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (5,492)	(5,492)				
3. a. Physical Therapy - Medicare	\$ 274,080	274,080				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (186,283)	(186,283)				
c. Physical Therapy - Non-Medicare	\$ 67,330	67,330				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (55,195)	(55,195)				
4. a. Speech Therapy - Medicare	\$ 121,318	121,318				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (59,348)	(59,348)				
c. Speech Therapy - Non-Medicare	\$ 89,240	89,240				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (16,832)	(16,832)				
5. a. Occupational Therapy - Medicare	\$ 257,303	257,303				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (187,845)	(187,845)				
c. Occupational Therapy - Non-Medicare	\$ 79,805	79,805				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (79,805)	(79,805)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,312,297	11,657,533		654,764		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 815	729		86		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 14,980	13,397		1,583		
5. Interest Income ( <i>Specify</i> )	\$ 110,245	98,594		11,651		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 4,982	4,455		527		
8. Other ( <i>Specify</i> )	\$ 103,104	92,208		10,896		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 234,126	209,383		24,743		
<b>VI. Total All Revenue</b> (III + V)	\$ 12,546,423	11,866,916		679,507		

\* 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	\$ 7,433		
30II6A-CC	Lab Part A	\$ 3,947		
30II6A-CC	Radiology Part A	\$ 5,375		
30II6A-CC	Resp Therapy/O2 Part A	\$ 470		
30II6A-CC	Contractual Allowance Other Part A Ancillaries	\$ (17,225)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CCI	IV Therapy	\$ 5,719		
30II6b-CCI	Lab	\$ 373		
30II6b-CCI	Radiology	\$ 342		
30II6b-CCI	Resp Therapy	\$ 359		
30II6b-CCI	Contractual Allowance	\$ (6,793)		
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

**Interest Income**

		Account			
Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CCI	Investment accounts		\$ 98,473		\$ 11,636
30IV5-CCI	AR interest		\$ 122		\$ 14
<b>Total Interest Income</b>			\$ 98,594	\$ -	\$ 11,651

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CCI	Donations	\$ 63		\$ 7
30IV8-CCI	Vending	\$ 427		\$ 50
30IV8-CCI	Purchase Discounts	\$ 25,146		\$ 2,971
30IV8-CCI	Bad Debt Recovery	\$ 440		\$ 52
30IV8-CCI	Other Income - Write-off of old checks	\$ 7,603		\$ 898
30IV8-CCI	Non-Operating Change in Beneficial Interests in Third Party Trusts	\$ (74,623)		\$ (8,818)
30IV8-CCI	Gain on Sale	\$ 133,153		\$ 15,735
<b>Total Other Revenue</b>		\$ 92,208	\$ -	\$ 10,896

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	697,589
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	757,227
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	158,961
4. Inventories			\$	
5. Prepaid Expenses			\$	97,633
a. Prepaid Insurance	50,277			
b. Other Prepaid Expense	47,356			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
A-9. <b>Total Current Assets</b> (Lines A1 thru 8)			\$	1,711,410
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>433,503</u>		\$	416,030
	Accum. Depreciation <u>17,473</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>19,839</u>		\$	13,060
	Accum. Depreciation <u>6,779</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
B-10. <b>Total Fixed Assets</b> (Lines B1 thru 9)			\$	429,090

\* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,140,500
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	14,814
2. Land Improvements		*Historical Cost	32,718	
		Accum. Depreciation	21,653	Net
			\$	11,065
3. Buildings		*Historical Cost	8,016,474	
		Accum. Depreciation	6,599,815	Net
			\$	1,416,659
4. Non-Movable Equipment		*Historical Cost	714,908	
		Accum. Depreciation	565,125	Net
			\$	149,783
5. Movable Equipment		*Historical Cost	161,858	
		Accum. Depreciation	13,623	Net
			\$	148,235
6. Motor Vehicles		*Historical Cost	56,228	
		Accum. Depreciation	6,694	Net
			\$	49,534
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,790,090
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> )			\$	380,300
Name and Address		Amount	Loan Date	
Related Parties		380,300	various	
7. Other Assets ( <i>itemize</i> )			\$	3,470,912
Investments Held in Trust		2,593,962		
Construction in Progress		876,950		
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	3,851,212
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	7,781,802

\* 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 9/30/2016	Page 34	of 37		
Account				Amount			
Total Brought Forward:				1,665,271			
<b>Liabilities (cont'd)</b>							
B. Long-Term Liabilities							
1. Loans Payable-Equipment ( <i>itemize</i> )							
\$							
Name of Lender	Purpose	Amount	Date Due				
2. Mortgages Payable						\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )						\$ 655,769	
Name and Address of Lender	Amount	Loan Date					
Ascentria Care Alliance	221,524						
Southbury Real Estate Group	434,245						
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 655,769			
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,321,040			

**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	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	1,790,090
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	1,790,090
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,100,825
6. Gain or Loss for Period			\$	569,847
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	3,670,672
<b>C. Total Reserves and Net Worth</b>			\$	5,460,762
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	7,781,802

### H. Changes in Total Net Worth

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	3,102,208
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,546,423
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,976,576
D. Net Income or Deficit			\$	569,847
E. Balance			\$	3,672,055
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Prior Period Adjustments			(1,383)	
F-3. Total Additions			\$	(1,383)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b><i>Balance at End of Period</i></b>			\$	3,670,672
				09/30/16

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

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2016	Page 37	of 37
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Check appropriate category

<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
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Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation.

Signature of Preparer	Title	Date Signed
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Printed Name of Preparer

CLIFTONLARSONALLEN LLP

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