

February 15, 2022

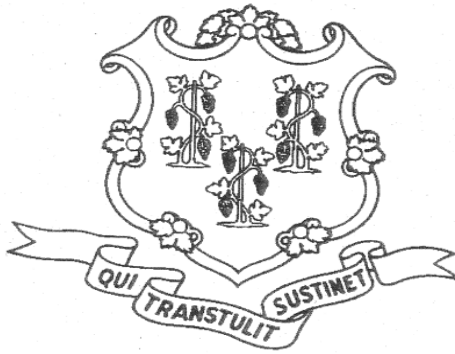
Ms. Nicole Godburn
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Ms. Godburn:

Enclosed please find the 2021 Medicaid Cost Report for Lutheran Home of Southbury, Inc.

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

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 699C	RHNS	Residential Care Home	Medicare Provider 07-5371
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Medicaid Provider Numbers:	CCNH 6999	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Lutheran Home of Southbury, Inc		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 990 Main Street North, Southbury, CT 06488				
Report Prepared By CliftonLarsonAllen, LLP		Phone Number 860-561-4000	Date 2/15/2022	
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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Lutheran Home of Southbury, Inc		Address (No. & Street, City, State, Zip) 990 Main Street North, Southbury, CT 06488		
License Numbers:	CCNH 699C	RHNS	Residential Care Home	Medicare Provider No. 07-5371
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Ziad Baroody		Nursing Home Administrator's License No.:	002101	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Lutheran Home of Southbury, Inc	990 Main Street North, Southbury, CT 06488	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Angela Bovill	11 Shattuck Street, Worcester, MA 01605	CEO/President		
Jeanette Wade	11 Shattuck Street, Worcester, MA 01605	CFO		
See attachment				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2021	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 Road Suite 310, Southborough, MA 01772	<input checked="" type="radio"/>	<input type="radio"/>		Management Services	Page 16, m12	236,891	236,891
Southbury Real Estate Group, LLC	257 Turnpike Road Suite 310, Southborough, MA 01772	<input type="radio"/>	<input checked="" type="radio"/>		Rent / EBITDA Sharing	Page 22, 9	2,334,644	1,184,770
Ascentria Care Alliance	11 Shattuck Street, Worcester, MA 01605	<input checked="" type="radio"/>	<input type="radio"/>		Management Services	Page 16, m12	153,567	153,567
Presentation Rehab & Skilled Care	10 Bellamy St, Brighton, MA 02135	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	Page 16, m13	26,257	26,257
Quabog Rehab & Skilled Care	47 E. Main St., West Brookfield, MA 01585	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	Page 16, m13	22,517	22,517
Jane Klugman	297 Water Street Unit B-2, Portsmouth, RI 02871	<input type="radio"/>	<input checked="" type="radio"/>		Rehab Compliance Management/ Education	Page 16, m13	17,105	17,105
		<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 9/30/2021	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 year, expenses were allocated based on patient days, except for Professional Care of Residents (all but Recreation), Social Services Salaries, Resident Care Supplies, and Professional Fees which were directly allocated and employee benefits which were allocated based on salaries. Property costs were allocated based on square footage.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Rent expense is allocated based upon 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		9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen, 1111 Old Eagle School Road, Wayne, PA 19087	<input type="radio"/>	<input checked="" type="radio"/>	Kyocera 7052Ci, 4002i, M2540DW Copiers	09/15/19	48 Months	11,868	11,868	
Banleaco Leasing, P.O. Box 7740 Urbandale, IA 50323	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equipment, Vectra Cart, Intellect SWD 100	03/23/16	60 Months	3,149	1,312	
Neopost, 25880 Network Place, Chicago, IL 60673	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/01/17	63 Months	854	854	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							14,034	

* 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 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CliftonLarsonAllen, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 300 Crown Colony Dr, Suite 310, Quincy, MA 02169
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Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statements, Preparation of Medicaid & Medicare Reports,	\$
2 Tax Returns, and CON Advisory	\$ 36,839
3	\$
4	\$
	Charge for Services Provided
	\$ 36,839

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

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1 See Attachment	\$ 65,096
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 65,096

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

Lutheran Home of Southbury
License No. 699C
FYE 9/30/21

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	Non-Allowable
1	Arent Fox	P.O. Box 644672, Pittsburgh, PA 15264-4672	(212) 484-3900	Financing matters	\$ 4,268	
2	Halloran Sage	225 Asylum St., Hartford, CT, 06103	(860) 522-6103	AR Collections	\$ 1,360	\$ 1,360
3	Kaufman, Borgeest & Ryan	120 Broadway, New York, NY, 10271	(212) 980-9600	Counsel for resident lawsuit	\$ 30,073	
4	Courtney, Lee & Hamel	31 Wendell Ave., Pittsfield, MA 01201	(413) 443-4445	Financing matters	\$ 1,920	
5	Wiggin and Dana	265 Church St., New Haven, CT 06510	(203) 498-4400	Employment matters	\$ 5,145	
6	Joseph A. Vitale	575 Highland Ave, Cheshire, CT 06410	(203) 439-0602	General counsel	\$ 910	
7	Bayberry Law LLC	1458 Albatross Rd, Sanibel, FL 33957	(617) 584-9030	General counsel	\$ 3,320	
8	Hoopes Morganthaler Rausch & Scaramozza	185 Asylum St., Floor 15, Hartford, CT 06103	(860) 275-6800	AR Collections	\$ 483	\$ 483
9	Sheehan Phinney Bass & Green	1000 Elm St., PO Box 3701, Manchester, NH, 03105	(603) 668-0300	General counsel	\$ 16,827	
10	Murtha Cullina LLP	280 Trumbull St., Hartford, CT 06103	(860) 240-6000	General matters	\$ 156	
11	Mirick O'Connell	100 Front St., Worcester, MA, 01608-1477	(508) 791-8500	Employment law advice	\$ 384	
12	Treasurer of CT	Danbury Probate Court, Danbury, CT 06810	(860) 702-3000	Removal of fiduciary	\$ 250	
					\$ 65,096	\$ 1,843

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2021				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	134	120		14	134	120		14				
B. On last day of THIS report period	134	120		14					134	120		14
2. Number of Residents												
A. As of midnight of PREVIOUS report period	123	109		14	123	109		14				
B. As of midnight of THIS report period	123	110		13					123	110		13
3. Total Number of Days Care Provided During Period												
A. Medicare	4,644	4,644			3,585	3,585			1,059	1,059		
B. Medicaid (Conn.)	23,364	23,364			17,214	17,214			6,150	6,150		
C. Medicaid (other states)												
D. Private Pay	10,984	10,279		705	8,132	7,703		429	2,852	2,576		276
E. State SSI for RCH	3,945			3,945	3,020			3,020	925			925
F. Other (Specify) Hospice & Managed Care	1,716	1,716			1,540	1,540			176	176		
G. Total Care Days During Period (3A thru F)	44,653	40,003		4,650	33,491	30,042		3,449	11,162	9,961		1,201
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	269	151		118	176	84		92	93	67		26
B. Other Bed Reserve Days	405	256		149	326	177		149	79	79		
5. Total Resident Days (3G + 4A + 4B)	45,327	40,410		4,917	33,993	30,303		3,690	11,334	10,107		1,227

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 44469	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 Care Home		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS		Residential Care Home

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	14	66		30		3	10	
Per Diem Rate								
a. One bed rm.	PDPM	275.7		480.00		175.00	175.00	
b. Two bed rms.	PDPM	275.7		475.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	3,035	3,035		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments	3,035	3,035		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	465	465		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments	465	465		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B	3,004	3,004		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments	3,004	3,004		

Report of Expenditures - Salaries & Wages

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,553	1,854			18,319	226
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	284,000	12,023			34,556	1,463
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	57,846	1,745			7,039	212
c. Dietary Workers	330,063	18,748			40,161	2,281
6. Housekeeping Service						
a. Head Housekeeper	61,493	1,722			7,482	209
b. Other Housekeeping Workers	198,461	13,604			24,148	1,655
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,144	1,780			8,292	217
b. Other Maintenance Workers	105,132	5,262			12,792	640
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	83,760	5,788			10,192	704
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	240,038	4,138				
b. RN						
1. Direct Care	904,085	20,614				
2. Administrative**	463,946	9,073				
c. LPN						
1. Direct Care	1,015,663	33,135				
2. Administrative**						
d. Aides and Attendants	2,048,305	107,945			153,089	7,726
e. Physical Therapists	310,217	7,324				
f. Speech Therapists	100,585	2,340				
g. Occupational Therapists	227,768	6,588				
h. Recreation Workers	170,175	8,412			20,706	1,023
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	83,037	2,789			10,104	339
n. Marketing	253,903	7,029			30,894	855
o. Other (Specify) See Attached Schedule	43,663	2,628			5,313	320
<i>A-13. Total Salary Expenditures</i>	7,200,837	274,541			383,087	17,870

* 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.

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	9/30/2021			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.

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	9/30/2021			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	150,553		18,319		Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2021	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	33,907	856			4,126	104
2. Dentist	3,962	Disallowed				Disallowed
3. Pharmacist	2,880	173				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,996	249				
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	1,035	Disallowed				
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	5,398	Disallowed				
B-13 Total Fees Paid in Lieu of Salaries	99,178	1,278			4,126	104

* 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 9/30/2021	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"/>		
Grace Ahern RD, 4 Westminster Rd, Danbury, CT 06811	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Group, 888 Worcester St., Wellesley, MA 02482	Dental, Optometry, Podiatry, and Audiology Services	<input type="radio"/>	<input checked="" type="radio"/>		
Masstex Imaging, LLC	Speech Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Western Connecticut Group, PO Box 860, Danbury, CT 06813-0860	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Woodmark Pharmacy	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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	9/30/2021	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 315,370	299,440		15,930
2. Disability Insurance	\$ 14,047	13,337		710
3. Unemployment Insurance	\$ 22,049	20,935		1,114
4. Social Security (F.I.C.A.)	\$ 547,236	519,593		27,643
5. Health Insurance	\$ 864,833	821,148		43,685
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	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 28,500	25,408		3,092
d. Accounting and Auditing	\$ 36,839	32,843		3,996
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 65,096	58,034		7,062
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,705	13,110		1,595
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 36,491	32,533		3,958
2. Cellular Phones	\$ 4,350	3,878		472
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	\$ 723,845	723,845		
Subtotal	\$ 2,673,361	2,564,104		109,257

* 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
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,673,361	2,564,104		109,257	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 26,844	23,932		2,912	
4. Employee Travel	\$ 3,916	3,491		425	
5. Education Expenses Related to Seminars and Conventions	\$ 760	678		82	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 294	262		32	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 16,859	15,030		1,829	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 28,301	25,231		3,070	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,440	1,284		156	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,959	4,421		538	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 20,078	17,900		2,178	
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**	\$ 390,458	348,102		42,356	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 296,743	274,519		22,224	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,464,013	3,278,954		185,059	

* 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	\$ 9,532		\$ 1,160
Advertising - Promotional	\$ 15,699		\$ 1,910
Total Other Advertising	\$ 25,231	\$ -	\$ 3,070

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Dues - Patient Related	\$ 8,621		\$ 1,049
Dues - Non Patient Related	\$ 9,279		\$ 1,129
Total Dues	\$ 17,900	\$ -	\$ 2,178

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Billing Comp Services	\$ 70,331		\$ 8,558
Cori Expense	\$ 8,663		\$ 1,054
Bank Charges	\$ 3,665		\$ 446
Misc Expense - Disallowed	\$ 483		\$ 59
Nursing Consultant	\$ 4,705		\$ 573
MDS/PPS Consultant	\$ 91,879		
Emp Physicals	\$ 9,106		\$ 1,108
Payroll Service	\$ 18,771		\$ 2,284
Supplies - Social Service	\$ 52		\$ 6
Amortization of Goodwill	\$ 66,864		\$ 8,136
Total Other Administrative and General	\$ 274,519	\$ -	\$ 22,224

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021	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	236,891	Operational and back office accounting	Page 16, m12	
Ascentria Care Alliance 11 Shattuck Street Worcester, MA 01605	153,567	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	9/30/2021		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 300,714	268,093			32,621
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>)		\$ 39,979	35,642			4,337
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 340,693	303,735			36,958
2E. Dietary Questionnaire						
F.	Resident Meals: Total no. of meals served per day:*	372	332			40
G.	Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than residents?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.	
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M.	Is cost of food (other than meals, e.g., snacks) from employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2021		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. \$	17,640	15,726		1,914
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	17,640	15,726		1,914
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2021		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	36,963	32,953		4,010
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)	\$	36,963	32,953		4,010
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Omnicare and Woodmark	\$	153,962	153,962		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	217,344	217,344		
d.	Ambulance/Limousine***	\$	852	852		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,132	1,132		
f.	X-rays and Related Radiological Procedures***	\$	15,649	15,649		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	19,214	19,214		
i.	Recreation	\$	21,147	18,853		2,294
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	38,848	38,848		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	468,148	465,854		2,294

* 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	\$ 2,854		
IV Therapy - Part A	\$ 9,654		
IV Therapy - Medicaid	\$ 1,650		
IV Therapy - Managed Care	\$ 3,798		
Med/Surg Part A	\$ 79		
Respiratory Therapy Supples	\$ 15,190		
Physical Therapy Supplies	\$ 4,589		
Physical Therapy Part A	\$ 277		
EKG/ECG Part A	\$ 75		
Complex Medical Equipment	\$ 682		
Total Other Resident Care	\$ 38,848	\$ -	\$ -

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 9/30/2021			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners,		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Beta Group, Inc.	PO Box 9, Albion RI, 02802-0009	<input type="radio"/>	<input checked="" type="radio"/>		Septic Monitoring	18,770		2,284	22	6a
Copes Waste Solutions	PO box 728, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	18,717		2,277	22	6a
Harpers Payroll	24, Woodbridge, CT 06525	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	18,771		2,284	16	m13
ACS	160 Manley Street Brockton, MA 02301	<input type="radio"/>	<input checked="" type="radio"/>		IT Services	29,048		3,535	16	m13
HealthPro Heritage	536 Old Howell Rd, Greenville, SC 29615	<input type="radio"/>	<input checked="" type="radio"/>		MDS/Reimbursement Consulting	24,000			16	m13
Facilities Compliance Services	201 Christian Lane Unit B, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Repairs & Inspections	9,840		1,197	22	6a
S&R Landscape Construction	23 Trap Falls Rd, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	56,202		6,838	22	6a
Presentation Rehab & Skilled	10 Bellamy St, Brighton MA	<input checked="" type="radio"/>	<input type="radio"/>	SNF Commonly Owned	MDS/Reimbursement Consulting	26,257			16	m13
Quaboag Rehab & Skilled Car	47 E Main St, West Brookfield, MA	<input checked="" type="radio"/>	<input type="radio"/>	SNF Commonly Owned	MDS/Reimbursement Consulting	22,517			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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	9/30/2021			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 177,464	158,213			19,251	
b. Heat	\$ 69,108	61,611			7,497	
c. Light & Power	\$ 138,658	123,617			15,041	
d. Water	\$ 13,353	11,904			1,449	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 14,034	12,512			1,522	
f. Other (<i>itemize</i>)	\$ 1,461	1,303			158	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 414,078	369,160			44,918	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 79,228	68,995			10,233	
b. Building & Building Improvements	\$ 439,702	382,910			56,792	
c. Non-Movable Equipment	\$ 17,820	15,518			2,302	
d. Movable Equipment	\$ 262,101	228,248			33,853	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 798,851	695,671			103,180	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 10,575	9,209			1,366	
c. Leasehold Improvements	\$ 92,157	80,254			11,903	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 102,732	89,463			13,269	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,696,085	1,477,020			219,065	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 500	446			54	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,598,168	2,262,600			335,568	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
Copy Charges	\$ 1,303		\$ 158
Total Other Repairs and Maintenance	\$ 1,303	\$ -	\$ 158

LUTHERAN HOME OF SOUTHBURY, INC
LICENSE NO: 699C
9/30/21

PAGE 22 ATTACHMENT - LINE 9 RENT ON LEASED PROPERTY

	TOTAL	CCNH	RCH
RENTAL EXPENSE OF BUILDING LEASED FROM SOUTHBURY REAL ESTATE GROUP LLC	\$ 1,175,649	\$ 1,023,803	\$ 151,846
EBITDA SHARING - SOUTHBURY REAL ESTATE GROUP LLC	1,158,995	\$ 1,009,300	\$ 149,695
LESS: REALTY DEPRECIATION EXPENSE reported on Page 23	\$ (638,559)	\$ (556,083)	\$ (82,476)
NET RENT EXPENSE	<u><u>\$ 1,696,085</u></u>	<u><u>\$ 1,477,020</u></u>	<u><u>\$ 219,065</u></u>

Depreciation Schedule

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period			1,583,083		1,583,083	224,761	SL	20	79,228				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										79,228			
B. Building and Building Improvements													
1. Acquired prior to this report period			14,889,596		14,889,596	7,623,638	SL	Various	439,200				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			22,517		22,517		SL	Various	502				
B-4. Subtotal										439,702			
C. Non-Movable Equipment													
1. Acquired prior to this report period			721,453		721,453	675,185	SL	Various	17,063				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			11,348		11,348		SL	Various	757				
C-4. Subtotal										17,820			
		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	38,825	SL	7	8,033	
b. JMAC		X		7	2016	7,750		7,750	3,598	SL	7	1,107	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,858,476		1,858,476	506,176	SL	Various	252,515	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						10,625		10,625		SL	Various	446	
D-3. Subtotal													262,101
E. Total Depreciation													798,851

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/1/2020	CON Advisory	\$ 1,200	15	\$ 73
1/31/2021	Heating and Cooling	\$ 2,226	15	\$ 99
2/28/2021	Kitchen Sprinklers	\$ 3,166	15	\$ 123
4/2/2021	Parley Sprinklers	\$ 6,205	15	\$ 207
9/30/2021	Boiler Pump	\$ 9,720	15	
Total additions for Building Improvements		\$ 22,517		\$ 502 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/31/2021	Work Stations	\$ 11,348	5	\$ 757
Total additions for Non-Movable Equipment		\$ 11,348		\$ 757 *
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:				
12/9/2020	3 BD Veritors	\$ 2,675	5	\$ 446
9/20/2021	Downpayment on environmental restructuring project	\$ 7,950	5	
Total additions for Movable Equipment		\$ 10,625		\$ 446 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. UMB Bank Bonds	7	21		298,402		SL		10,575	
2.									
3.									
B-4. Subtotal									10,575
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	VAR		20 years	1,871,404	293,084	SL		92,157	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									92,157
D. Total Amortization									102,732

* 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 9/30/2021	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or 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, ability

Description	Total
1. Date Land Purchased	1918
2. Date Structure Completed	
3. If NOT Original Owner, Date of Purchase	
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	134
6. Square Footage	76,007
7. Acquisition Cost	
a. Land	
b. Building	

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	07/15/21			
c. Interest Rate for the Cost Year	5.00%			
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed	31,098,262			
f. Principal balance outstanding as of 9/30/2021	31,098,262			
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	9/30/2021			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 288,383	251,136			37,247	
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)		\$ 288,383	251,136			37,247	

(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		9/30/2021			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:				288,383	251,136		37,247	
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)				\$	9,783	8,722	1,061	
Paycheck Protection Program Loan								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	298,166	259,858	38,308	
14. Insurance								
a. Insurance on Property (buildings only)				\$	13,761	12,268	1,493	
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	67,404	60,092	7,312	
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	81,165	72,360	8,805	
15. Total All Expenditures (A-13 thru C-14)				\$	15,406,262	14,361,215	1,045,047	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2021		28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home	
Page 10 - Salaries and Wages								
1.			Outpatient Service Costs	\$				
2.	10	12n	Salaries not related to Resident Care	\$ 284,797	253,903			30,894
3.	10	12g	Occupational Therapy	\$ 227,768	227,768			
4.			Other - See attached Schedule	\$				
Page 13 - Professional Fees								
5.			Resident Care Physicians **	\$				
6.			Occupational Therapy	\$				
7.			Other - See attached Schedule	\$ 17,905	17,905			
Pages 15 & 16 - Administrative and General								
8.			Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$ 28,500	25,408			3,092
10.			Accounting	\$				
10a.			Legal	\$ 1,843	1,643			200
11.	15	1h1	Telephone	\$ 9,580	8,541			1,039
12.	15	1h2	Cellular Telephone	\$ 2,910	2,594			316
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$				
14.	16	13	Gifts, flowers and coffee shops	\$ 23,587	21,028			2,559
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 *	\$ 28,301	25,231			3,070
19.			Income Tax / Corporate Business Tax	\$				
20.			Fund Raising / Contributions	\$				
21.			Unallowable Management Fees	\$				
22.	30	IV7	Barber and Beauty	\$ 1,104	984			120
23.			Other - See attached Schedule	\$ 222,019	213,647			8,372
Page 18 - Dietary Expenditures								
24.			Meals to employees, guests and others who are not residents	\$				
Page 19 - Laundry Expenditures								
25.			Laundry services to employees, guests and others who are not residents	\$				
Page 20 - Housekeeping Expenditures								
26.			Housekeeping services to employees, guests and others who are not residents	\$				
Subtotal (Items 1 - 26)				\$ 848,314	798,653			49,661

* 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.

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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 848,314	798,653		49,661
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 153,962	153,962		
28.	20	5d	Ambulance/Limousine	\$ 852	852		
29.	20	5f	X-rays, etc	\$ 15,649	15,649		
30.	20	5h	Laboratory	\$ 19,214	19,214		
31.	20	5c	Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,132	1,132		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 38,848	38,848		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 60,429	53,873		6,556
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,138,400	1,082,183		56,217

*** 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	\$ 2,854		
20	5j	IV Therapy - Part A	\$ 9,654		
20	5j	IV Therapy - Medicaid	\$ 1,650		
20	5j	IV Therapy - Managed Care	\$ 3,798		
20	5j	Med/Surg Part A	\$ 79		
20	5j	Respiratory Therapy Supples	\$ 15,190		
20	5j	Physical Therapy Supplies	\$ 4,589		
20	5j	Physical Therapy Part A	\$ 277		
20	5j	EKG/ECG Part A	\$ 75		
20	5j	Complex Medical Equipment	\$ 682		
Total Other Ancillary Costs			\$ 38,848	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Total Unallowable Building Interest	\$	-	\$	-	\$	-
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,268,807	10,659,357		609,450		
b. Medicaid Room and Board Contractual Allowance **	\$ (4,772,989)	(4,736,640)		(36,349)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,201,990	2,201,990				
b. Medicare Room and Board Contractual Allowance **	\$ 844,117	844,117				
4. a. Private-Pay Residents and Other	\$ 5,906,735	5,778,635		128,100		
b. Private-Pay Room and Board Contractual Allowance **	\$ (248,657)	(248,657)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 115,919	115,919				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (115,919)	(115,919)				
c. Prescription Drugs - Non-Medicare	\$ 36,075	36,075				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (20,854)	(20,854)				
2. a. Medical Supplies - Medicare	\$ 1,050	1,050				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 421,100	421,100				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (333,012)	(333,012)				
c. Physical Therapy - Non-Medicare	\$ 133,798	133,798				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (63,760)	(63,760)				
4. a. Speech Therapy - Medicare	\$ 165,481	165,481				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (108,149)	(108,149)				
c. Speech Therapy - Non-Medicare	\$ 59,030	59,030				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (18,096)	(18,096)				
5. a. Occupational Therapy - Medicare	\$ 459,569	459,569				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (342,246)	(342,246)				
c. Occupational Therapy - Non-Medicare	\$ 146,108	146,108				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (64,886)	(64,886)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 7,524	7,524				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,678,735	14,977,534		701,201		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 9,580	8,541		1,039		
4. Rental of Television and Cable Services	\$ 14,673	13,081		1,592		
5. Interest Income (<i>Specify</i>)	\$ 95,519	85,157		10,362		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 1,104	984		120		
8. Other (<i>Specify</i>)	\$ 1,037,171	924,660		112,511		
V. Total Other Revenue (1 thru 8)	\$ 1,158,047	1,032,423		125,624		
VI. Total All Revenue (III +V)	\$ 16,836,782	16,009,957		826,825		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30/II6	IV Therapy - Part A	\$ 10,437		
30/II6	Lab - Part A	\$ 29,919		
30/II6	Radiology - Part A	\$ 7,817		
30/II6	Respiratory Therapy - Part A	\$ 533		
30/II6	Contractual Allowance	\$ (48,706)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30/II7	IV Therapy - Evercare	\$ 1,260		
30/II7	IV Therapy - Managed Care	\$ 873		
30/II7	Lab - Medicaid	\$ 444		
30/II7	Lab - Managed Care	\$ 5,196		
30/II7	Lab - Evercare	\$ 4,348		
30/II7	Radiology - Evercare	\$ 859		
30/II7	Radiology - Medicaid	\$ 50		
30/II7	Radiology - Managed Care	\$ 1,884		
30/II7	Respiratory Therapy - Medicaid	\$ 563		
30/II7	Respiratory Therapy - Managed Care	\$ 9		
30/II7	Contractual Allowance	\$ (7,962)		
Total Other Resident Revenue		\$ 7,524	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30/IV5	Interest Income		\$ 85,157		\$ 10,362
Total Interest Income			\$ 85,157	\$ -	\$ 10,362

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30/IV8	HHS Stimulus	\$ 182,765		\$ 22,239
30/IV8	Vending	\$ 456		\$ 55
30/IV8	Purchase Discounts	\$ 24,147		\$ 2,938
30/IV8	Other Income	\$ 16,190		\$ 1,970
30/IV8	Net Assets Released to OPS	\$ 6,127		\$ 745
30/IV8	Change in Beneficial Interest	\$ 662,564		\$ 80,619
30/IV8	Change in Beneficial Interest - GF	\$ 26,993		\$ 3,285
30/IV8	Temp Net Assets Released	\$ (6,127)		\$ (745)
30/IV8	Equity Transfer/ Income	\$ 11,492		\$ 1,398
30/IV8	Medical Records	\$ 53		\$ 7
Total Other Revenue		\$ 924,660	\$ -	\$ 112,511

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,275,152
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,359,143
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	50,350
4. Inventories			\$	42,095
5. Prepaid Expenses			\$	145,411
a. Prepaid Insurance	63,543			
b. Other Prepaid Expense	81,868			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,872,151
B. Fixed Assets				
1. Land			\$	14,814
2. Land Improvements	*Historical Cost	1,583,083	\$	1,279,094
	Accum. Depreciation	303,989		Net
3. Buildings	*Historical Cost	14,912,113	\$	6,848,773
	Accum. Depreciation	8,063,340		Net
4. Leasehold Improvements	*Historical Cost	1,871,404	\$	1,486,163
	Accum. Depreciation	385,241		Net
5. Non-Movable Equipment	*Historical Cost	732,801	\$	39,796
	Accum. Depreciation	693,005		Net
6. Movable Equipment	*Historical Cost	1,869,101	\$	1,109,964
	Accum. Depreciation	759,137		Net
7. Motor Vehicles	*Historical Cost	63,978	\$	12,415
	Accum. Depreciation	51,563		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	13,910,197
Purchase Accounting Adjustments	13,885,193			
See Schedule	25,004			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	24,701,216

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 25,004
Total Other Other Fixed Assets (Itemize)			\$ 25,004

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	
		Due to/from Staff Fund	\$ 966
		403B Withholdings	\$ 2,393
		Due from Medicaid	\$ 112,000
Total Other Current Liabilities (Itemize)			\$ 115,359

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	28,573,367
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	3,525,000
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	900,000
Name and Address	Amount	Loan Date		
Lutheran Rehab	900,000			
7. Other Assets (<i>itemize</i>)			\$	8,013,249
	Investments Held in Trust	3,710,972		
	Other	4,302,277		
	See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,438,249
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	41,011,616

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

Annual Report of Long-Term Care Facility

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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	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	173,862
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>)				\$	457,532
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	361,174
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>)				\$	288,383
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,710,447
Due to/from Medicare		702,286	PPP Loan	1,464,675	
Accrued Expenses		15,926	Due to/from State of CT	37,377	
User Fee Liability Medicaid		188,591	Due to/from Resident Cot	482	
Deferred Revenue		185,751	See Schedule	115,359	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,991,398

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,991,398	
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>)				\$ 50,000	
Name and Address of Lender	Amount	Loan Date			
Ascentria	50,000				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 31,098,262	
Bond		31,098,262			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 31,148,262	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 35,139,660	

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	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,441,436
6. Gain or Loss for Period			\$	1,430,520
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	5,871,956
C. Total Reserves and Net Worth			\$	5,871,956
D. Total Liabilities, Reserves, and Net Worth			\$	41,011,616

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	5,543,784
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	16,836,782
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	15,406,262
D. Net Income or Deficit			\$	1,430,520
E. Balance			\$	6,974,304
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Adjustment				(102,348)
F-3. Total Additions			\$	(102,348)
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>)			\$	1,000,000
Purpose		Amount		
Distribution		1,000,000		
3. Total Deductions			\$	1,000,000
H. Balance at End of Period			\$	5,871,956
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>CliftonLarsonAllen LLP</i>		Title		Date Signed 2/15/2022
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 South Main Street, 4th Floor, West Hartford, CT 06107			Phone Number 860-561-4000	
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink			Phone Number 860-561-4000	
Contact Email Address Jonathan.Fink@CLAconnect.com				