

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Lutheran Home of Southbury, Inc	
Address (No. & Street, City, State, Zip Code) 990 Main Street North ,Southbury, CT. 06488	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input checked="" type="checkbox"/> Residential Care Home (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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 9/30/2017	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, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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 10/1/2016	To 9/30/2017
Address of Facility 990 Main Street North ,Southbury, CT. 06488				
Report Prepared By CLIFTONLARSONALLEN LLP		Phone Number 617-984-8100	Date 3/22/2018	
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 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Lutheran Home of Southbury, Inc		Address (No. & Street, City, State, Zip) 990 Main Street North ,Southbury, CT. 06488		
License Numbers:	CCNH 699C	RHNS	Residential Care Home 1360	Medicare Provider No. 07-5371
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Brian Bedard		Nursing Home Administrator's License No.:	001451	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2017	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	789,546	300,000
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	172,500	172,500
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	607,041	607,041
		<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 9/30/2017	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. Property Costs were allocated based upon square footage.

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

Expenses were allocated based on square footage.

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc			699C	9/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
DeLage Landen, PO Box 41602, Phildelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	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, Intelect SWD 100,	03/23/16	60 Months	3,149	3,149	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input 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"/>						
							Total ***	15,470

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* 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 9/30/2017	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
 If "No," explain.
 No

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CLIFTONLARSONALLEN LLP	300 CROWN COLONY DR., STE 310, QUINCY, MA 02169
2 Marcum LLP	555 Long Wharf Dr 12th Floor, New Haven CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1 Audit of Financial Statement, Preparation of Medicaid & Medicare Reports, Tax Returns	\$ 26,241
2 CON consulting and Medicaid cost report review	\$ 3,759
3	\$
4	\$
	Charge for Services Provided
	\$ 30,000

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	Telephone Number
1 See Attachment	
2	
3	
4	
5	

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 See Attachment	\$ 25,766
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 25,766

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.

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2017				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	133	119		14	133	119		14	128	114			14
B. As of midnight of THIS report period	126	112		14	128	114		14	126	112			14
3. Total Number of Days Care Provided During Period													
A. Medicare	2,976	2,976			2,168	2,168			808	808			
B. Medicaid (Conn.)	32,065	32,065			23,997	23,997			8,068	8,068			
C. Medicaid (other states)													
D. Private Pay	6,030	5,666		364	4,464	4,192		272	1,566	1,474			92
E. State SSI for RCH	4,389			4,389	3,417			3,417	972				972
F. Other (Specify) Hospice -703 / Mgd Care-841 /	1,680	1,680			1,312	1,312			368	368			
G. Total Care Days During Period (3A thru F)	47,140	42,387		4,753	35,358	31,669		3,689	11,782	10,718			1,064
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. Total Resident Days (3G + 4A + 4B)	47,140	42,387		4,753	35,358	31,669		3,689	11,782	10,718			1,064

Schedule of Resident Statistics (Cont'd)

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	Residential Care Home		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	8		89		15		3	11					
Per Diem Rate													
a. One bed rm.	618.72		211.18		430.00		265.79	128.12					
b. Two bed rms.	618.72		211.18		400.00								
c. Three or more bed rms.	618.72		211.18		370.00								
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Residential Care Home	
A. Medicare - Part B									1,327	1,327			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments									1,327	1,327			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									764	764			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									764	764			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,160	1,160			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments									1,160	1,160			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	155,107	1,870			17,393	210
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	460,958	18,479			51,689	2,072
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	59,679	1,859			6,692	208
c. Dietary Workers	333,761	22,379			37,426	2,509
6. Housekeeping Service						
a. Head Housekeeper	52,536	1,870			5,891	210
b. Other Housekeeping Workers	178,762	14,807			20,045	1,660
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	59,615	1,870			6,685	210
b. Other Maintenance Workers	116,803	5,367			13,098	602
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	66,169	5,500			7,420	617
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	219,387	4,160				
b. RN						
1. Direct Care	910,630	26,130				
2. Administrative**	387,911	6,195				
c. LPN						
1. Direct Care	823,836	30,224				
2. Administrative**						
d. Aides and Attendants	1,921,671	123,522			169,789	7,590
e. Physical Therapists	244,230	6,448				
f. Speech Therapists	79,323	2,154				
g. Occupational Therapists	138,332	4,411				
h. Recreation Workers	182,417	8,987			20,455	1,008
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	71,730	2,649			8,043	
n. Marketing	58,446				6,554	
o. Other (Specify) See Attached Schedule	48,244	2,880			5,410	323
<i>A-13. Total Salary Expenditures</i>	6,569,548	291,762			376,589	17,219

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Lutheran Home of Southbury, Inc				699C	9/30/2017			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Lutheran Home of Southbury, Inc				699C	9/30/2017			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***										
Brian Bedard	155,107		17,393		Administrator	2,080	A,2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Lutheran Home of Southbury, Inc	699C	9/30/2017	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	32,831	864				
2. Dentist	8,640	flat fee				
3. Pharmacist	3,120	flat fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	75,283	1,270				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	56,196	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	1,159	7				
b. Other						
10. Occupational Therapist						
a. Resident Care	9,063	148				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	186,292	2,289				

* 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 9/30/2017	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"/>		
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"/>		
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"/>		
RN Staff Inc DBA Reability Care'P.O. Box 823461 Philadelphia PA, 19182	Rehab Staffing Agency	<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 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	9/30/2017		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 274,775	259,878			14,897
2. Disability Insurance	\$ 25,120	23,758			1,362
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 500,704	473,558			27,146
5. Health Insurance	\$ 499,686	472,595			27,091
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	\$ 13,551	12,816			735
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 7,500	6,744			756
d. Accounting and Auditing	\$ 30,000	26,975			3,025
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 25,766	23,168			2,598
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 15,023	13,508			1,515
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 31,569	28,386			3,183
2. Cellular Phones	\$ 5,361	4,820			541
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	\$ 817,902	817,902			
Subtotal	\$ 2,246,957	2,164,109			82,848

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2017		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
<i>Subtotals Brought Forward:</i>	2,246,957	2,164,109		82,848	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,484	4,032		452	
3. Gifts to Staff and Residents	\$ 2,417	2,173		244	
4. Employee Travel	\$ 30,969	27,846		3,123	
5. Education Expenses Related to Seminars and Conventions	\$ 5,181	4,659		522	
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>)	\$ 10,662	9,587		1,075	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 1,184	1,065		119	
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 49,332	44,358		4,974	
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,560	1,403		157	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,681	7,806		875	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 21,934	19,723		2,211	
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**	\$ 789,546	709,938		79,608	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 194,718	178,278		16,440	
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,367,625	3,174,977		192,648	

* 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	\$ 23,824		\$ 2,672
Advertising Promotional	\$ 20,534		\$ 2,302
Total Other Advertising	\$ 44,358	\$ -	\$ 4,974

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Lic & Dues Patient Related	\$ 8,402		\$ 942
Lic & Dues Non-Patient Related	\$ 11,321		\$ 1,269
Total Dues	\$ 19,723	\$ -	\$ 2,211

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Payroll Services	\$ 30,905		\$ 3,465
Billing/Comp Services	\$ 77,036		\$ 8,638
Cori Expense	\$ 7,171		\$ 804
Bank Charges	\$ 2,921		\$ 327
Prof Services	\$ 14,387		\$ 1,613
Miscellaneous Expense	\$ 4,699		\$ 527
Employee Physicals	\$ 9,503		\$ 1,066
MDS/PPS Consultants	\$ 26,674		
Nursing Consultant	\$ 4,982		
Total Other Administrative and General	\$ 178,278	\$ -	\$ 16,440

Schedule C-1 - Management Services*

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sheehan Health Group, LLC 257 Turnpike Rd, STE 310, Southborough, MA	300,000	Operational and back office accounting	Page 16, m12

*** 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 Lutheran Home of Southbury, Inc		License No. 699C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	294,392	264,709		29,683
2. Non-Food Supplies	\$				
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	32,916	29,597		3,319
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 327,308	294,306		33,002
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. \$516					
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		License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2017		19	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. \$	17,508	15,743		1,765
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify)		\$				
3E. Total Laundry Expenditures (3a + b + c + d)		\$	17,508	15,743		1,765
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2017		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. \$	32,746	29,444		3,302
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>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	32,746	29,444		3,302
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	86,569	86,569		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	178,067	178,067		
d.	Ambulance/Limousine***	\$	917	917		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	5,479	5,479		
f.	X-rays and Related Radiological Procedures***	\$	9,407	9,407		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	23,540	23,540		
i.	Recreation	\$	25,346	22,790		2,556
j.	Other (<i>Specify</i>)****	\$	16,075	16,075		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	345,400	342,844		2,556

* 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 Part A	\$ 12,037		
IV Therapy Medicaid	\$ 192		
IV Therapy Mgd Care	\$ 750		
Complex Med Equip Medicaid	\$ 3,096		
Total Other Resident Care	\$ 16,075	\$ -	\$ -

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 9/30/2017				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
J&B Services Landscaping	927 Southford Rd, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	25,908		2,850	22	6a
EMCOR	166 Tunnel Road, Vernon, CT	<input type="radio"/>	<input checked="" type="radio"/>		Conditioning Maintenance	13,372		1,471	22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							6a
		<input type="radio"/>	<input checked="" type="radio"/>							6a
		<input type="radio"/>	<input checked="" type="radio"/>							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	9/30/2017			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 166,139	149,388			16,751	
b. Heat	\$ 69,686	62,660			7,026	
c. Light & Power	\$ 123,769	111,290			12,479	
d. Water	\$ 16,500	14,836			1,664	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,470	13,910			1,560	
f. Other (<i>itemize</i>)	\$					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 391,564	352,084			39,480	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,220	5,411			809	
b. Building & Building Improvements	\$ 116,307	101,187			15,120	
c. Non-Movable Equipment	\$ 32,798	28,534			4,264	
d. Movable Equipment	\$ 40,233	35,003			5,230	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 195,558	170,135			25,423	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 27,126	23,600			3,526	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 27,126	23,600			3,526	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 413,688	359,909			53,779	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 636,372	553,644			82,728	

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

Lutheran Home of Southbury, Inc
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
VARIOUS	SEE ATTACHMENT	\$ 947,980	20	\$ 4,510
Total additions for Land Improvements		\$ 947,980		\$ 4,510 *
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:				
VARIOUS	SEE ATTACHMENT	\$ 1,409,809		\$ 6,555
Total additions for Building Improvements		\$ 1,409,809		\$ 6,555 *
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:				
VARIOUS	SEE ATTACHMENT	\$ 6,545	7	\$ 651
Total additions for Non-Movable Equipment		\$ 6,545		\$ 651 *
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:				
VAROUS	SEE ATTACHMENT	\$ 210,472	VAR	\$ 9,124
Total additions for Movable Equipment		\$ 210,472		\$ 9,125 *
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:				
10/31/2016	Barlo Signs	\$ 1,812	20	\$ 83
12/1/2016	Model Room Renovations	\$ 4,515	20	\$ 188
12/16/2016	Antonio's Carpet Install	\$ 8,756	20	\$ 347
9/1/2017	Septic Project	\$ 1,153,292	20	\$ 4,805
9/1/2017	Septic Project	2500	20	17
8/2/2017	Septic Project	2016	20	11
Total additions for Leasehold Improvement		\$ 1,172,891		\$ 5,451 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Lutheran Home of Southbury, Inc			License No. 699C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period			20 years	433,503	17,473	20 years		21,675	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	various		20 Years	1,172,891				5,451	
C-4. Subtotal									27,126
D. Total Amortization									27,126

* 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 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	1918				
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	134				
6. Square Footage	65,752				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc		699C	9/30/2017			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Lutheran Home of Southbury, Inc		699C		9/30/2017		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)				\$	46,047	41,404	4,643
Interest on Related Party Debt							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	46,047	41,404	4,643
14. Insurance							
a. Insurance on Property (buildings only)				\$	10,939	9,836	1,103
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	47,992	43,153	4,839
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
#REF!							
14d. Total Insurance Expenditures (14a + b + c)				\$	58,931	52,989	5,942
15. Total All Expenditures (A-13 thru C-14)				\$	12,355,930	11,613,275	742,655

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc				699C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12.n.	Salaries not related to Resident Care	\$ 65,000	58,446		6,554
3.	10	12.g.	Occupational Therapy	\$ 138,332	138,332		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10.a	Occupational Therapy	\$ 9,063	9,063		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1.c	Bad Debts	\$ 7,500	6,744		756
10.	15	1.e	Accounting & Legal	\$ 5,406	4,865		541
11.	15	1.h.1	Telephone	\$ 6,821	6,133		688
12.	15	1.h.2	Cellular Telephone	\$ 5,361	4,820		541
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$ 2,417	2,173		244
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	1.4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 30,969	27,846		3,123
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 50,516	45,423		5,093
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m.12	Unallowable Management Fees	\$ 489,546	440,186		49,360
22.	30	IV7	Barber and Beauty	\$ 4,888	4,395		493
23.			Other - See attached Schedule	\$ 57,269	54,195		3,074
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 516	464		52
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)				\$ 873,604	803,087		70,517

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m8	Licenses and Dues non-patient related	\$ 11,321		\$ 1,269
16	m13	Misc Expense	\$ 4,699		\$ 527
16	m13	MDS/PPS Consultants	\$ 26,674		\$ -
15	1a 1-6	Benefits on Marketing Salary	\$ 11,501		\$ 1,278
Total Other A&G Adjustments			\$ 54,195	\$ -	\$ 3,074

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 873,604	803,087		70,517
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 86,569	86,569		
28.	20	5d	Ambulance/Limousine	\$ 917	917		
29.	20	5f	X-rays, etc	\$ 9,407	9,407		
30.	20	5h	Laboratory	\$ 23,540	23,540		
31.	20	5c	Medical Supplies	\$ 18,037	18,037		
32.	20	5e2	Oxygen (non emergency)	\$ 5,479	5,479		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,787	12,787		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV.4.	Radio and Television Revenue	\$ 15,640	14,063		1,577
44.	30	IV.8.	Vending Machine Revenue	\$ 293	263		30
45.	30	IV.8.	Purchase Discounts and Allowances	\$ 39,184	35,233		3,951
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	\$ 46,047	41,404		4,643
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,131,504	1,050,786		80,718

*** 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
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	IV Therapy Part A	\$ 12,037		\$ -
20	5j	IV Therapy Medicaid	\$ 192		\$ -
20	5j	IV Therapy Mgd Care	\$ 750		\$ -
20	5j	Complex Med Equip Medicaid	\$ 3,096		\$ -
			\$ -		\$ -
Total Other Ancillary Costs			\$ 16,075	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
27	12. D	Related Party Interest	\$ 41,404		\$ 4,643
Total Other Adjustments			\$ 41,404	\$ -	\$ 4,643

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2017			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,296,712	12,648,112		648,600		
b. Medicaid Room and Board Contractual Allowance **	\$ (6,062,966)	(5,966,394)		(96,572)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,177,109	1,177,109				
b. Medicare Room and Board Contractual Allowance **	\$ 777,410	777,410				
4. a. Private-Pay Residents and Other	\$ 3,190,899	3,120,499		70,400		
b. Private-Pay Room and Board Contractual Allowance **	\$ (218,671)	(218,671)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 59,848	59,848				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (59,848)	(59,848)				
c. Prescription Drugs - Non-Medicare	\$ 15,257	15,257				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (15,257)	(15,257)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,411	1,411				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,411)	(1,411)				
3. a. Physical Therapy - Medicare	\$ 424,896	424,896				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (297,357)	(297,357)				
c. Physical Therapy - Non-Medicare	\$ 110,033	110,033				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (91,429)	(91,429)				
4. a. Speech Therapy - Medicare	\$ 152,284	152,284				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (88,841)	(88,841)				
c. Speech Therapy - Non-Medicare	\$ 96,092	96,092				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (22,788)	(22,788)				
5. a. Occupational Therapy - Medicare	\$ 412,670	412,670				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (293,783)	(293,783)				
c. Occupational Therapy - Non-Medicare	\$ 115,492	115,492				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (65,727)	(65,727)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 281	281				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,612,316	11,989,888		622,428		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 516	464		52		
2. Rental of rooms to non-residents	\$ 4,888	4,395		493		
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 6,821	6,133		688		
5. Interest Income (<i>Specify</i>)	\$ 99,587	89,546		10,041		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 15,640	14,063		1,577		
8. Other (<i>Specify</i>)	\$ 440,077	395,705		44,372		
V. Total Other Revenue (1 thru 8)	\$ 567,529	510,306		57,223		
VI. Total All Revenue (III +V)	\$ 13,179,845	12,500,194		679,651		

* 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	\$ 7,103		
30II6A-CC	Lab Part A	\$ 13,640		
30II6A-CC	Radiology Part A	\$ 6,045		
30II6A-CC	Resp Therapy/O2 Part A	\$ 998		
30II6A-CC	Contractual Allowance	\$ (27,786)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
30II6b-CC	IV Therapy			
30II6b-CC	Lab	\$ 2,405		
30II6b-CC	Radiology	\$ 1,050		
30II6b-CC	Resp Therapy	\$ 355		
30II6b-CC	Contractual Allowance	\$ (3,529)		
Total Other Resident Revenue		\$ 281	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30IV5-CC	Investment Accounts		\$ 73,156		\$ 8,203
30IV5-CC	AR Interest		\$ 31		\$ 4
30IV5-CC	Squires Case		\$ 16,359		\$ 1,834
Total Interest Income			\$ 89,546	\$ -	\$ 10,041

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30IV8-CC	Vending	\$ 263		\$ 30
30IV8-CC	Purchase Discounts	\$ 35,233		\$ 3,951
30IV8-CC	Bad Debt Recovery	\$ 4,275		\$ 479
30IV8-CC	Managed Care Performance Bonuses	\$ 80,548		\$ 9,032
30IV8-CC	Net Assets Released to OPS	\$ 61,619		\$ 6,910
30IV8-CC	Non-Operating Change in Beneficial Interests in Third Party Trusts	\$ 141,510		\$ 15,868
30IV8-CC	Gain on Sale	\$ 133,876		\$ 15,012
30IV8-CC	Temp NA Restrict Released OPS	\$ (61,619)		\$ (6,910)
Total Other Revenue		\$ 395,705	\$ -	\$ 44,372

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	489,804
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	800,423
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	6,235
4. Inventories			\$	
5. Prepaid Expenses			\$	163,932
a. Prepaid Insurance	60,311			
b. Other Prepaid Expense	103,621			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,460,394
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,606,394</u>		\$	1,561,795
	Accum. Depreciation <u>44,599</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>19,839</u>		\$	6,447
	Accum. Depreciation <u>13,392</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,568,242

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,028,636
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	14,814
2. Land Improvements		*Historical Cost <u>980,698</u>		
		Accum. Depreciation <u>27,873</u> Net	\$	952,825
3. Buildings		*Historical Cost <u>9,426,283</u>		
		Accum. Depreciation <u>6,716,122</u> Net	\$	2,710,161
4. Non-Movable Equipment		*Historical Cost <u>721,453</u>		
		Accum. Depreciation <u>597,923</u> Net	\$	123,530
5. Movable Equipment		*Historical Cost <u>372,330</u>		
		Accum. Depreciation <u>38,933</u> Net	\$	333,397
6. Motor Vehicles		*Historical Cost <u>63,978</u>		
		Accum. Depreciation <u>15,003</u> Net	\$	48,975
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	4,183,702
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>)			\$	298,199
Name and Address		Amount	Loan Date	
Related Parties		298,199	various	
7. Other Assets (<i>itemize</i>)			\$	2,831,823
Investments Held in Trust		2,764,344		
Construction in Progress		67,479		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,130,022
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	10,342,360

* 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 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	105,040
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	317,692
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	13,718
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	648,240
Accrued Expenses		17,274	Due Too/From Resident C	441	
User Fee Liab Medicaid		206,269	Due to/From Staff Funds	989	
Deferred Revenue		372,218	401k Withholdings	2,277	
Due to Srom State of CT		48,772			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,084,690

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				1,084,690
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>)				\$ 2,139,898
Name and Address of Lender	Amount	Loan Date		
Ascentria Care Alliance	2,139,898			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,139,898
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,224,588

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	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	4,183,701
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	4,183,701
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,110,156
6. Gain or Loss for Period			\$	823,915
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	2,934,071
C. Total Reserves and Net Worth			\$	7,117,772
D. Total Liabilities, Reserves, and Net Worth			\$	10,342,360

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Lutheran Home of Southbury, Inc	699C	9/30/2017	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	3,670,672
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	13,179,845
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	12,355,930
D.	Net Income or Deficit		\$	823,915
E.	Balance		\$	4,494,587
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	2. Other (<i>itemize</i>)			
	Prior Period Adjustments			(11,351)
F-3.	Total Additions		\$	(11,351)
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	1,549,165
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
			1,549,165	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	1,549,165
H.	Balance at End of Period		\$	2,934,071
	09/30/17			

I. Preparer's/Reviewer's Certification

Name of Facility Lutheran Home of Southbury, Inc	License No. 699C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/14/2018		
Printed Name of Preparer CLIFTONLARSONALLEN LLP				
Address Address 300 Crown Colony Dr., Ste 310, Quincy, MA 02169		Phone Number 617-984-8100		

Error Check

Level	Item	Reported as	
CCH	Page 10 - Administrator Compensation	155,107	is inconsistent with page 12 of 155,107
Other	Page 10 - Administrator Compensation	17,393	is inconsistent with page 12 of 17,393