



Facility Name Joshua Arms of Lutheran

Report Period Beginning: 3/1/07 Ending: 9/30/07

**III. STATISTICAL DATA**

**A. Certified units; enter number of units and unit days**

Date of change in certified units 3/6/07

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	56	Single Unit Apartment	56	11,704	1
2		Double Unit Apartment			2
3		Other			3
4	56	TOTALS	56	11,704	4

**B. Census-For the entire report period.**

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	1,324	150		1,474	5
6	Double Unit					6
7	Other					7
8	TOTALS	1,324	150		1,474	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 12.59%

**D. Indicate the number of paid bed-hold days the SLF had during this year**  
0 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 0 (Do not include bed-hold days in Section B.)

**E. Does page 3 include expenses for services or investments not directly related to SLF services?**

YES  NO

**F. Does the BALANCE SHEET reflect any non-SLF assets?**

YES  NO

**G. List all services provided by your facility for non-residents.**  
 (E.g., day care, "meals on wheels", outpatient therapy)

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**H. ACCOUNTING BASIS**

ACCURAL  MODIFIED CASH\*  CASH\*

**I. Is your fiscal year identical to your tax year?**  YES  NO

Tax Year: 6/30 Fiscal Year: 6/30

\* All facilities other than governmental must report on the accrual basis.

**J. Does the facility have any Illinois Housing Development Authority Loans outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

**K. Does the facility have any loans from the Federal Home Loan Bank outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

**L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding?** No If yes, did the facility make all of the required payments of interest and principle? \_\_\_\_\_

If no, explain. \_\_\_\_\_

## STATE OF ILLINOIS

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## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments 5	Adjusted Total 6	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	30,149		63,530	93,679		93,679	1
2	Housekeeping, Laundry and Maintenance		3,840	27	3,867		3,867	2
3	Heat and Other Utilities			8,879	8,879		8,879	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	30,149	3,840	72,436	106,425		106,425	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	193,056	192	1,020	194,268		194,268	6
7	Activities and Social Services	19,500		476	19,976		19,976	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	212,556	192	1,496	214,244		214,244	9
<b>C. General Administration</b>								
10	Administrative and Clerical	4,383	5,853	465	10,701		10,701	10
11	Marketing Materials, Promotions and Advertising	1,232		1,642	2,874		2,874	11
12	Employee Benefits and Payroll Taxes			36,572	36,572		36,572	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):Mgmt & HR alloc, audit fees, seminars			19,151	19,151		19,151	14
15	<b>TOTAL General Administration</b>	5,615	5,853	57,830	69,298		69,298	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	248,320	9,885	131,762	389,967		389,967	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation					133,616	133,616	17
18	Interest							18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>					133,616	133,616	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	248,320	9,885	131,762	389,967	133,616	523,583	24

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**V. STAFFING AND SALARY COSTS (Please report each line separately.)**

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	9	10.30	3
4	Activity Director & Assistants	1	14.89	4
5	Social Service Workers	3	9.09	5
6	Head Cook	2	11.85	6
7	Cook Helpers/Assistants	3	10.43	7
8	Dishwashers			8
9	Maintenance Workers			9
10	Housekeepers			10
11	Laundry			11
12	Managers	4	21.75	12
13	Other Administrative	1	14.36	13
14	Clerical			14
15	Marketing	1	15.45	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>23</b>	<b>\$</b>	<b>17</b>

**VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.**

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	N/A			\$	1
2					2
3					3
4					4
5					5
<b>Total</b>				<b>\$</b>	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

	Amount of Fee	
1	N/A	\$
2		
<b>Total</b>		<b>\$</b>

**VII. RELATED ORGANIZATIONS**

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

**RELATED SLF's & HEALTH CARE BUSINESSES**

Name	1	City	2

**OTHER RELATED BUSINESS ENTITIES**

Name	3	City	4	Type of Business	5
Lutheran Social Services of Illinois		Des Plaines		Non-Profit	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES  NO

Name of related entity: \_\_\_\_\_ If yes, what is the value of those services? \$ \_\_\_\_\_

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES  NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Management & Human Resource overhead costs 12,849

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**VIII. OWNERSHIP COSTS**A. Purchase price of land 25,714 Year land was acquired 1978

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

\*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	1		1978	1978	\$ 1,470,916	\$ 18,374	40	\$ 18,386	\$ 12	\$ 1,075,175	1
2			2007	2007	5,722,335	95,321	25	95,372	51	95,321	2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		Replace boilers		1998	4,025	54	25	81	27	2,339	6
7		Replace windows		1983	12,506		10			12,506	7
8		New roof		1984	6,774		10			6,774	8
9		waterproofing		1984	14,745		10			14,745	9
10		parking lot sewer		1985	2,460		10			2,460	10
11		Replace windows		1987	7,159		10			7,159	11
12		blacktop parking lot		1988	2,070		10			2,070	12
13		Replace windows		1989	4,675		10			4,675	13
14		electrical work		1989	9,867		10			9,867	14
15		building structure repairs		1991	7,188		10			7,188	15
16		see pg5-continued for additional assets			597,466	7,351		7,471	120	254,409	16
17		TOTAL (lines 1 thru 16)			\$ 7,862,186	\$ 121,100		\$ 121,310	\$ 210	\$ 1,494,688	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 225,041	\$ 12,352	\$ 12,306	(46)	3,5,7,10	\$ 123,502	18
19	Vehicles				-	-	-	19
20	TOTAL (lines 18 and 19)	\$ 225,041	\$ 12,352	\$ 12,306	(46)		\$ 123,502	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21	Land, Building & Improvements	\$ 6,126,660	\$ 69,989	\$ 4,666,620	21
22	Movable Equipment	696,904	37,682	407,141	22
23	Vehicles	89,604	-	89,604	23
24	TOTALS (lines 21, 22 and 23)	\$ 6,913,168	\$ 107,671	\$ 5,163,365	24

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**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  YES  NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	<b>TOTAL</b>				\$			7

8. Is movable equipment rental included in building rental?  YES  NO

9. Rental amount for movable equipment \$ \_\_\_\_\_

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

**X. INTEREST EXPENSE**

	1	2	3	4	6	7	8	9		
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense
		YES	NO			Original	Balance			
	<b>A. Directly Facility Related Long-Term</b>									
1					/ /	\$		/ /		\$
2					/ /			/ /		
3					/ /			/ /		
	<b>Working Capital</b>									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	<b>TOTAL Facility Related</b>					\$				\$
	<b>B. Non-Facility Related</b>									
8					/ /			/ /		
9					/ /			/ /		
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$				\$

\* If there is an option to buy the building, please provide complete details on an attached schedule.

\*\* If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

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XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/07

(last day of reporting year)

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$ 275,895	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )		3,372	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance		37,516	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$	\$ 316,783	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	25,714	111,800	13
14	Buildings, at Historical Cost	7,862,186	13,902,760	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	225,041	1,011,549	16
17	Accumulated Depreciation (book methods)	(1,618,190)	(6,781,555)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		241,815	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,494,751	\$ 8,486,369	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,494,751	\$ 8,803,152	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$	\$ 12,651	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable		144,232	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
<b>Other Current Liabilities(specify):</b>				
35	<b>Due to Lutheran Social Services of IL</b>	442,592	1,237,844	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 442,592	\$ 1,394,727	37
<b>D. Long-Term Liabilities</b>				
38	Long-Term Notes Payable		1,028,977	38
39	Mortgage Payable		4,458,409	39
40	Bonds Payable			40
41	Deferred Compensation			41
<b>Other Long-Term Liabilities(specify):</b>				
42	<b>Tenant Security Deposits</b>		66,348	42
43	<b>HUD Capital Advance Agreement-SLF</b>	5,362,614	5,362,614	43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 5,362,614	\$ 10,916,348	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 5,805,206	\$ 12,311,075	45
46	<b>TOTAL EQUITY</b>	\$ 689,545	\$ (3,507,923)	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 6,494,751	\$ 8,803,152	47

\*(See instructions.)

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**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 78,065	1
2	Discounts and Allowances	(10,840)	2
3	<b>SUBTOTAL Resident Care</b> (line 1 minus line 2)	\$ 67,225	3
<b>B. Other Operating Revenue</b>			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	13,766	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE</b> (sum of lines 4 thru 10)	\$ 13,766	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income		13
14	<b>SUBTOTAL Non-Operating Revenue</b> (sum of lines 12 and 13)	\$	14
<b>D. Other Revenue (specify):</b>			
15			15
16			16
17	<b>SUBTOTAL Other Revenue</b> (sum of lines 15 and 16)	\$	17
18	<b>TOTAL REVENUE</b> (sum of lines 3, 11, 14 and 17)	\$ 80,991	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	106,425	19
20	Health Care/ Personal Care	214,244	20
21	General Administration	69,298	21
<b>B. Capital Expense</b>			
22	Ownership	133,616	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES</b> (sum of lines 19 thru 27)	\$ 523,583	28
29	<b>Income Before Income Taxes</b> (line 18 minus line 28)	\$ (442,592)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR</b> (line 29 minus line 30)	\$ (442,592)	31

