



Facility Name & ID Number Lutheran Home For The Aged

# 0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	262	Skilled (SNF)	262	95,630	1
2		Skilled Pediatric (SNF/PED)			2
3	60	Intermediate (ICF)	60	21,900	3
4		Intermediate/DD			4
5	70	Sheltered Care (SC)	70	25,550	5
6		ICF/DD 16 or Less			6
7	392	TOTALS	392	143,080	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		27,544	14,008	41,552	8
9	SNF/PED					9
10	ICF	30,371	42,470		72,841	10
11	ICF/DD					11
12	SC	2,372	22,477		24,849	12
13	DD 16 OR LESS					13
14	TOTALS	32,743	92,491	14,008	139,242	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.32%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

Meals on Wheels, Adult Day Care, Outpatient Therapy, Child Day Care

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 8/1/53

J. Was the facility purchased or leased after January 1, 1978?

YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 252 and days of care provided 14,008

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 6/30/07 Fiscal Year: 6/30/07

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

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	1,313,023	273,596	18,240	1,604,859		1,604,859	(184,255)	1,420,604			1
2	Food Purchase		1,489,768		1,489,768		1,489,768	(685,570)	804,198			2
3	Housekeeping	425,950	117,574	254,977	798,501		798,501	(50,060)	748,441			3
4	Laundry	74,737	80,125	194,527	349,389		349,389		349,389			4
5	Heat and Other Utilities			1,122,869	1,122,869		1,122,869	(404,337)	718,532			5
6	Maintenance	914,506	186,191	662,052	1,762,749		1,762,749	122,208	1,884,957			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	2,728,216	2,147,254	2,252,665	7,128,135		7,128,135	(1,202,014)	5,926,121			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			29,526	29,526		29,526		29,526			9
10	Nursing and Medical Records	11,045,729	683,050	134,940	11,863,719		11,863,719	(11,693)	11,852,026			10
10a	Therapy	5,279	7,813		13,092		13,092		13,092			10a
11	Activities		30,967	811	31,778		31,778	(8,705)	23,073			11
12	Social Services	223,301	23	2,044	225,368		225,368	256,823	482,191			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	11,274,309	721,853	167,321	12,163,483		12,163,483	236,425	12,399,908			16
	<b>C. General Administration</b>											
17	Administrative	149,062		7,555,864	7,704,926		7,704,926	(7,301,322)	403,604			17
18	Directors Fees											18
19	Professional Services			197,430	197,430		197,430	273,374	470,804			19
20	Dues, Fees, Subscriptions & Promotions			17,883	17,883		17,883	109,944	127,827			20
21	Clerical & General Office Expenses	305,433	57,419	266,702	629,554		629,554	1,273,299	1,902,853			21
22	Employee Benefits & Payroll Taxes			1,132,931	1,132,931		1,132,931	3,283,527	4,416,458			22
23	Inservice Training & Education											23
24	Travel and Seminar			32,495	32,495		32,495	161,866	194,361			24
25	Other Admin. Staff Transportation			10,752	10,752		10,752	19,116	29,868			25
26	Insurance-Prop.Liab.Malpractice			71,843	71,843		71,843	356,981	428,824			26
27	Other (specify):*							797,024	797,024			27
28	<b>TOTAL General Administration</b>	454,495	57,419	9,285,900	9,797,814		9,797,814	(1,026,191)	8,771,623			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	14,457,020	2,926,526	11,705,886	29,089,432		29,089,432	(1,991,780)	27,097,652			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lutheran Home For The Aged #0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			2,798,394	2,798,394		2,798,394	(1,175,451)	1,622,943			30
31	Amortization of Pre-Op. & Org.			28,940	28,940		28,940	(28,940)				31
32	Interest			1,231,332	1,231,332		1,231,332	(999,982)	231,350			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			32,316	32,316		32,316		32,316			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			4,090,982	4,090,982		4,090,982	(2,204,373)	1,886,609			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		712,803	1,433,068	2,145,871		2,145,871	(84,622)	2,061,249			39
40	Barber and Beauty Shops	127,860	15,192	1,591	144,643		144,643	(144,643)				40
41	Coffee and Gift Shops		47,250		47,250		47,250	(47,250)				41
42	Provider Participation Fee			176,295	176,295		176,295		176,295			42
43	Other (specify):*	497,251	4,280	186,107	687,638		687,638	(687,638)				43
44	<b>TOTAL Special Cost Centers</b>	625,111	779,525	1,797,061	3,201,697		3,201,697	(964,153)	2,237,544			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	15,082,131	3,706,051	17,593,929	36,382,111		36,382,111	(5,160,306)	31,221,805			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(365,127)	02		4
5	Telephone, TV & Radio in Resident Rooms	(57,321)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(236,850)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(117,401)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(4,105,370)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (4,882,069)</b>		<b>\$</b>	<b>30</b>

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(278,237)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (278,237)</b>		<b>36</b>
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (5,160,306)</b>		<b>37</b>

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES	Amount	Sch. V Line	Reference
1 Music Income	\$ (5,200)	11	1
2 Misc. Op - Volunteers	(725)	21	2
3 Misc. Op - Arts & Crafts	(3,568)	11	3
4 Printing Income - Internal	(93)	21	4
5 Misc. Operating Income	(6,610)	21	5
6 Cellular Airtime	(23,450)	05	6
7 Application Fees	(19,865)	21	7
8 Beauty Shop	(144,643)	40	8
9 I.V. - Apartment Cleaning	(90)	03	9
10 I.V. - Medical Fees	(7,700)	10	10
11 I.V. - Security	(26,731)	06	11
12 Hrs. LHA Adm.	(3,587)	20	12
13 Commitment 20 Expense	(28,784)	21	13
14 Purchase Restricted Funds	(21,021)	21	14
15 Amortization - LHA adm	(48,940)	21	15
16 Marketing Salaries	(237,205)	43	16
17 Marketing Services	(150,386)	43	17
18 Variety Store	(47,250)	41	18
19 Cable TV	(30,252)	02	19
20 Salaries Heartstone	(259,947)	43	20
21 Resident Personal Needs	(3,993)	10	21
22 Continued R & M	(9,256)	4	22
23 Heartstone, Adult Day Care - Dietary	(184,255)	01	23
24 Heartstone, Adult Day Care - Food	(306,283)	02	24
25 Non-Care Utilities	(350,635)	05	25
26 Non-Care Housekeeping	(9,010)	03	26
27 Non-Care Interest	(366,324)	32	27
28 Investment Income	(651,957)	32	28
29 Non-Care Depreciation	(928,601)	30	29
30 Collection fees	(3,258)	19	30
31 Funeral Room Usage	(10,637)	06	31
32 Hearing Aide Income	(263)	21	32
33 Non-allowable Travel Expense	(1,890)	25	33
34 Food Service Discount	(9,761)	2	34
35 Pharmacy Discount	(84,622)	39	35
36 Other Discount	(2,904)	21	36
37 Non-Allowable Seminar	(14,673)	24	37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
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81			81
82			82
83			83
84			84
85			85
86			86
87			87
88			88
89			89
90			90
91			91
92			92
93			93
94			94
95			95
96			96
97			97
98			98
99			99
100			100
101 Total	(4,165,370)		101

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	(184,255)											(184,255)	1
2	Food Purchase	(681,171)		(4,399)									(685,570)	2
3	Housekeeping	(50,060)											(50,060)	3
4	Laundry													4
5	Heat and Other Utilities	(404,337)											(404,337)	5
6	Maintenance	(76,624)		198,832									122,208	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(1,396,447)</b>		<b>194,433</b>									<b>(1,202,014)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(11,693)											(11,693)	10
10a	Therapy													10a
11	Activities	(8,705)											(8,705)	11
12	Social Services			256,823									256,823	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(20,398)</b>		<b>256,823</b>									<b>236,425</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(7,301,322)									(7,301,322)	17
18	Directors Fees													18
19	Professional Services	(3,258)		276,632									273,374	19
20	Fees, Subscriptions & Promotions	(3,587)		113,531									109,944	20
21	Clerical & General Office Expenses	(254,991)		1,528,290									1,273,299	21
22	Employee Benefits & Payroll Taxes			3,283,527									3,283,527	22
23	Inservice Training & Education													23
24	Travel and Seminar	(14,673)		176,539									161,866	24
25	Other Admin. Staff Transportation	(1,890)		21,006									19,116	25
26	Insurance-Prop.Liab.Malpractice			356,981									356,981	26
27	Other (specify):*			797,024									797,024	27
28	<b>TOTAL General Administration</b>	<b>(278,399)</b>		<b>(747,792)</b>									<b>(1,026,191)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(1,695,244)</b>		<b>(296,536)</b>									<b>(1,991,780)</b>	<b>29</b>

STATE OF ILLINOIS

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

Summary B

06/30/07

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(1,175,451)											(1,175,451)	30
31	Amortization of Pre-Op. & Org.	(28,940)											(28,940)	31
32	Interest	(1,018,281)		18,299									(999,982)	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds													34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(2,222,672)</b>		<b>18,299</b>									<b>(2,204,373)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(84,622)											(84,622)	39
40	Barber and Beauty Shops	(144,643)											(144,643)	40
41	Coffee and Gift Shops	(47,250)											(47,250)	41
42	Provider Participation Fee													42
43	Other (specify):*	(687,638)											(687,638)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(964,153)</b>											<b>(964,153)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(4,882,069)</b>		<b>(278,237)</b>									<b>(5,160,306)</b>	<b>45</b>

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	
1	V		\$			\$	\$
2	V						
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$			\$	\$ *

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/06Ending: 06/30/07

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administrative Allocation	\$ 7,555,864	Lutheran Home and Services for the Aged		\$	(7,555,864)	15
16	V	2 Food Purchases		Lutheran Home and Services for the Aged		(4,399)	(4,399)	16
17	V	6 Maintenance		Lutheran Home and Services for the Aged		198,832	198,832	17
18	V	12 Pastoral Services		Lutheran Home and Services for the Aged		256,823	256,823	18
19	V	17 Administrative		Lutheran Home and Services for the Aged		254,542	254,542	19
20	V	19 Professional Fees		Lutheran Home and Services for the Aged		276,632	276,632	20
21	V	20 Dues & Subscriptions		Lutheran Home and Services for the Aged		113,531	113,531	21
22	V	21 Clerical & General Office		Lutheran Home and Services for the Aged		1,528,290	1,528,290	22
23	V	22 Employee Benefits		Lutheran Home and Services for the Aged		3,283,527	3,283,527	23
24	V	24 Travel & Seminar		Lutheran Home and Services for the Aged		176,539	176,539	24
25	V	25 Other Admin. Staff Transportation		Lutheran Home and Services for the Aged		21,006	21,006	25
26	V	26 Liability Insurance		Lutheran Home and Services for the Aged		356,981	356,981	26
27	V	27 Other - Employee Benefits		Lutheran Home and Services for the Aged		797,024	797,024	27
28	V	32 Interest Expense		Lutheran Home and Services for the Aged		18,299	18,299	28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 7,555,864			\$ 7,277,627	\$ * (278,237)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

**VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0	See Attached	20.77	51.92%	Alloc. Salary	\$ 128,537	17-07	1
2	Penny Paulsberg	Spouse	Interior Design	0	See Attached			Fees	80,170	19-02	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 208,707		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Lutheran Home and Services for the Aged  
 Street Address 800 West Oakton  
 City / State / Zip Code Arlington Hts, IL 60004  
 Phone Number ( 847) 253-3710  
 Fax Number ( 847) 253-1427

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food Purchase	Direct Cost		\$ (8,473)	\$		\$ (4,399)	1
2	6	Maintenance	Direct Cost		391,231			198,832	2
3	10	Nursing & Medical Records	Direct Cost		13,267				3
4	12	Pastoral Services	Direct Cost		336,685	331,444		256,823	4
5	17	Administrative	Direct Cost		490,259	490,259		254,542	5
6	19	Professional Fees	Direct Cost		426,463			276,632	6
7	20	Dues & Subscriptions	Direct Cost		158,502			113,531	7
8	21	Clerical & General Office	Direct Cost		2,666,776	1,828,708		1,528,290	8
9	22	Employee Benefits	Direct Cost		3,283,527			3,283,527	9
10	24	Travel & Seminar	Direct Cost		331,868			176,539	10
11	25	Other Admin. Staff Trans.	Direct Cost		35,645			21,006	11
12	26	Liability Insurance	Direct Cost		467,988			356,981	12
13	27	Other - Employee Benefits	Direct Cost		1,097,857			797,024	13
14	32	Interest Expense	Direct Cost		23,989			18,299	14
15	43	Hearthstone / Other	Direct Cost		187,644	179,892			15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 9,903,228	\$ 2,830,303		\$ 7,277,627	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
		<b>A. Directly Facility Related</b>										
<b>Long-Term</b>												
1							\$	\$			\$	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
<b>Working Capital</b>												
6	Interest on Resident Assets		X								7,150	6
7	Interest on Capital Lease		X								13,025	7
8	See Supplemental Schedule										18,299	8
9	<b>TOTAL Facility Related</b>						\$	\$			\$ 38,474	9
<b>B. Non-Facility Related*</b>												
10	Revenue Bonds		X	Residential Unit Construction			24,285,000	25,929,627	8/15/2026	various	1,211,157	10
11	Investment Income		X								(651,957)	11
12	Non-care Interest		X								(366,324)	12
13	See Supplemental Schedule											13
14	<b>TOTAL Non-Facility Related</b>						\$ 24,285,000	\$ 25,929,627			\$ 192,876	14
15	<b>TOTALS (line 9+line14)</b>						\$ 24,285,000	\$ 25,929,627			\$ 231,350	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # \_\_\_\_\_

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

	1	2	3	4	5	6		8	9	10									
						Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES							NO	Original				Balance
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1						\$	\$			\$	1								
2											2								
3											3								
4											4								
5											5								
6											6								
7	<b>TOTAL Long-Term</b>										7								
<b>Working Capital</b>																			
8	<b>Allocation from LHSA</b>		X			\$	\$			\$ <b>18,299</b>	8								
9											9								
10											10								
11											11								
12											12								
13											13								
14	<b>TOTAL Working Capital</b>									<b>18,299</b>	14								
<b>B. Non-Facility Related*</b>																			
15						\$	\$			\$	15								
16											16								
17											17								
18											18								
19											19								
20	<b>TOTAL Non-Facility Related</b>										20								

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number Lutheran Home For The Aged

# 0005090 Report Period Beginning: 07/01/06

Ending: 06/30/07

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2006 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:				
2002	_____	8		
2003	_____	9		
2004	_____	10		
2005	_____	11		
2006	_____	12		
<b>Lutheran Home for the Aged is not subject to Real Estate Taxes due to the non-profit status.</b>				
			<b>FOR BHF USE ONLY</b>	
13	FROM R. E. TAX STATEMENT FOR 2006	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2007 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2006 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Lutheran Home For The Aged COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0005090

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2006 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2006.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
<b>TOTALS</b>		\$	\$

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES        NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

**PLEASE NOTE:** Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.



Facility Name & ID Number Lutheran Home For The Aged

# 0005090 Report Period Beginning:

07/01/06 Ending:

06/30/07

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 315,041 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories \_\_\_\_\_

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Lutheran Home & Services for the Aged, Inc. - Parent Corporation

Lutheran Community Services for the Aged, Inc. - Family Support Services

Lutheran Foundation for the Aged - Fund Raising Activities

Hearthstone Supportive Apartments - 100 beds, 89,048 square feet

Child Day Care - 6448 square feet

Adult Day Care - 5088 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>871,200</u>	<u>1922</u>	<u>\$ 20,000</u>	1
2	<u>Cemetery</u>	<u>43,560</u>	<u>1896</u>	<u>225</u>	2
3	<b>TOTALS</b>	<b>914,760</b>		<b>\$ 20,225</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

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**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	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	
4	125		1953	1953	\$ 1,242,090	\$		\$	\$	\$	4
5			1962	1962	82,773						5
6	102		1966	1966	1,196,550						6
7	126		1973	1973	2,431,047						7
8	126		1978	1978	3,398,949						8
<b>Improvement Type**</b>											
9	Various			1976	10,801		20	309	309	7,563	9
10	Various			1980	128,110		20	3,660	3,660	79,426	10
11	Various			1981	1,686,911		20	48,198	48,198	1,012,149	11
12	Various			1982	881,456		20	25,184	25,184	511,240	12
13	Various			1983	733,983		20	20,971	20,971	411,032	13
14	Various			1984	650,719		20	18,592	18,592	351,388	14
15	Various			1985	335,901		20	9,597	9,597	174,667	15
16	Various			1986	31,815		20	909	909	15,907	16
17	Various			1987	36,747		20	1,050	1,050	17,639	17
18	Various			1988	125,105		20	3,574	3,574	57,545	18
19	Various			1989	5,271		20	151	151	2,321	19
20	Various			1990	9,600		20	274	274	3,756	20
21	Various			1991	65,975		20	1,885	1,885	26,391	21
22	Various			1992	254,620		20	7,275	7,275	96,034	22
23	Various			1993	60,706		20	1,734	1,734	21,852	23
24	Various			1994	164,661		20	4,705	4,705	55,988	24
25	Various			1995	40,474		20	1,156	1,156	12,949	25
26	Various			1996	40,722		20	1,165	1,165	11,992	26
27	Various			1997	20,182		20	576	576	5,630	27
28	Various			1998	7,097,469		20	210,704	210,704	1,830,082	28
29	Various			1999	3,328,341		20	138,801	138,801	1,125,759	29
30	Various			2000	685,387		20	30,679	30,679	213,846	30
31	Various			2001	4,120,711		20	220,468	220,468	1,469,313	31
32	Various			2002	1,163,245		20	53,859	53,859	314,667	32
33	Various			2003	1,077,127		20	53,859	53,859	250,463	33
34											34
35											35
36											36

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

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

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XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$	37	
38								38	
39								39	
40								40	
41								41	
42								42	
43								43	
44								44	
45								45	
46								46	
47								47	
48								48	
49								49	
50								50	
51								51	
52								52	
53								53	
54								54	
55								55	
56								56	
57								57	
58								58	
59								59	
60								60	
61								61	
62								62	
63								63	
64								64	
65								65	
66								66	
67	<a href="#">Related Building Company (Pages 12-BLDG &amp; 12A-BLDG)</a>								67
68	<a href="#">Related Party Allocations (Pages 12-REP &amp; 12A-REP)</a>								68
69	<a href="#">Financial Statement Depreciation</a>								69
70	TOTAL (lines 4 thru 69)	\$ 31,107,448	\$ 1,859,793		\$ 859,335	\$ (1,000,458)	\$ 8,079,599	70	

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 31,107,448	\$ 1,859,793		\$ 859,335	\$ (1,000,458)	\$ 8,079,599	1
2	Completion Christ Courtyardtrelliswall (7500)	2004	5,721		20	286	286	1,144	2
3	Wiring To Security Office (1797)	2004	1,371		20	69	69	274	3
4	A&B Shower Remodeling, 1,2 & 3	2004	18,000		20	900	900	3,600	4
5	Wiring In Nurse Mgr'S Offices	2004	455		20	23	23	91	5
6	Asbestos Abatement In A Shower Rms	2004	2,475		20	124	124	495	6
7	Hvac Rooftop Unit Replacement (95,500)	2004	72,847		20	3,642	3,642	14,569	7
8	Bathing Suites A Wing 1,2,&3	2004	4,708		20	235	235	942	8
9	Bathing Suites A Wing 1,2,&3	2004	2,535		20	127	127	507	9
10	Bathing Suites A Wing 1,2,&3	2004	40,050		20	2,003	2,003	8,010	10
11	Bathing Suites A Wing 1,2,&3	2004	7,500		20	375	375	1,500	11
12	Bathing Suites A Wing 1,2,&3	2004	7,350		20	368	368	1,470	12
13	Bathing Suites A Wing 1,2,&3	2004	1,163		20	58	58	233	13
14	Kitchen Phase Ii & Dish Room (15,500)	2004	11,823		20	591	591	2,365	14
15	Bathing Suites A Wing 1,2,&3	2004	34,000		20	1,700	1,700	6,800	15
16	Bathing Suites A Wing 1,2,&3	2004	995		20	50	50	199	16
17	2 Data Wire Run - J Hub (4075)	2004	3,108		20	155	155	622	17
18	2 Data Wire Run - J Hub (226)	2004	173		20	9	9	35	18
19	Repair To Elev. #6 - Partial Payment	2004	18,000		20	900	900	3,600	19
20	6 Tilt Mirrors	2004	636		20	32	32	127	20
21	Grab Bars	2004	3,140		20	157	157	628	21
22	Kitchen Phase Ii & Dish Room (4000)	2004	3,051		20	153	153	610	22
23	Bathing Suites A Wing 1,2,&3	2004	1,710		20	86	86	342	23
24	Bathing Room Renovations	2004	7,641		20	382	382	1,528	24
25	Kitchen Remodeling Dish Room (26,580)	2004	20,275		20	1,014	1,014	4,055	25
26	Olson A Wing Bathing Suites	2004	4,500		20	225	225	900	26
27	Olson A Wing Bathing Suites	2004	3,275		20	164	164	655	27
28	Olson A Wing Bathing Suites	2004	2,000		20	100	100	400	28
29	Kitchen Remodeling Dish Room (1000)	2004	763		20	38	38	153	29
30	Olson A Wing Bathing Suites	2004	9,000		20	450	450	1,800	30
31	Kitchen Remodeling Dish Room (1500)	2004	1,144		20	57	57	229	31
32	Scanning Of Concrete For Elec Runs	2004	500		20	25	25	100	32
33	Olson A Wing Bathing Suites	2004	10,500		20	525	525	2,100	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 31,407,858	\$ 1,859,793		\$ 874,355	\$ (985,438)	\$ 8,139,681	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 31,407,858	\$ 1,859,793		\$ 874,355	\$ (985,438)	\$ 8,139,681	1
2	Bathing Room Quartz Floors	2004	6,750		20	338	338	1,350	2
3	Olson A Wing Bathing Suites	2004	10,500		20	525	525	2,100	3
4	Replace Domestic Water Pipes	2004	3,730		20	187	187	746	4
5	2 Data Wire Runs (561)	2004	428		20	21	21	86	5
6	Rooftop Unit (1020)	2004	778		20	39	39	156	6
7	Rooftop Unit (538)	2004	411		20	21	21	82	7
8	Rooftop Unit (724)	2004	552		20	28	28	110	8
9	Rooftop Unit (471)	2004	359		20	18	18	72	9
10	Rooftop Unit (775)	2004	591		20	30	30	118	10
11	Rooftop Unit (793)	2004	605		20	30	30	121	11
12	Rooftop Unit (848)	2004	647		20	32	32	129	12
13	Rooftop Unit (1003)	2004	765		20	38	38	153	13
14	Rooftop Unit (918)	2004	700		20	35	35	140	14
15	Connections (390)	2004	297		20	15	15	59	15
16	Testing Of Phone Cables (210)	2004	160		20	8	8	32	16
17	Olson A Wing Bathing Suites-Hdwe.	2004	1,831		20	92	92	366	17
18	Kitchen Dish Room (12,640)	2004	9,642		20	482	482	1,928	18
19	Kitchen Dish Room Sprinkler System (8000)	2004	6,102		20	305	305	1,220	19
20	Kitchen Dish Room Ceiling (2000)	2004	1,526		20	76	76	305	20
21	Olson A Wing Bathing Suites-Ceilings	2004	2,280		20	114	114	456	21
22	Kitchen Dish Room - Electrical (7000)	2004	5,340		20	267	267	1,068	22
23	Olson A Wing Bathing Suites - Plumb	2004	8,333		20	417	417	1,667	23
24	Kitchen Dish Room - Plumbing (10,000)	2004	7,628		20	381	381	1,526	24
25	Olson A Wing Bathing Suites - Elec.	2004	6,750		20	338	338	1,350	25
26	Bathing Suites - Paint & Paper	2004	1,575		20	79	79	315	26
27	Bathing Suites - Supervis.& Overhead	2004	3,000		20	150	150	600	27
28	Kitchen Dish Room (2300)	2004	1,754		20	88	88	351	28
29	Bathing Suites - Carpentry	2004	7,650		20	383	383	1,530	29
30	Kitchen Dish Room - Carpentry,Demo (11,750)	2004	8,963		20	448	448	1,793	30
31	Bathing Suites - Flooring	2004	6,750		20	338	338	1,350	31
32	Kitchen Dish Room - Flooring (16,500)	2004	12,586		20	629	629	2,517	32
33	Bathing Suites - Flooring	2004	6,750		20	338	338	1,350	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 31,533,592	\$ 1,859,793		\$ 880,642	\$ (979,151)	\$ 8,164,828	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

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07/01/06

Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 31,533,592	\$ 1,859,793		\$ 880,642	\$ (979,151)	\$ 8,164,828	1
2	Kitchen Dish Room - Flooring (16,500)	2004	12,586		20	629	629	2,517	2
3	Bathing Suites - Hvac	2004	1,926		20	96	96	385	3
4	Kitchen Dish Room - Hvac (3580)	2004	2,731		20	137	137	546	4
5	Olson A Wing Bathing - Pull Stations	2004	1,900		20	95	95	380	5
6	Bathing Suites - 3 Fl. - Call Stations	2004	1,995		20	100	100	399	6
7	Pavilion Locks & Hardware	2004	9,811		20	491	491	1,962	7
8	Service Platform For Rooftop Unit (6213)	2004	4,739		20	237	237	948	8
9	Correct Gl (1127)	2004	860		20	43	43	172	9
10	Data Wire For Office (548)	2004	418		20	21	21	84	10
11	Use Of Kitchen (10,000)	2004	7,628		20	381	381	1,526	11
12	Pavilion Ceiling Tiles	2004	2,710		20	135	135	542	12
13	3A & 3B Ceiling Tiles	2004	3,827		20	191	191	765	13
14	Plumbing For Bathing Suites A Wing	2004	10,124		20	506	506	2,025	14
15	Cabinets For Bathing Suites A Wing	2004	4,150		20	208	208	830	15
16	Electrical For Bathing Suites A Wing	2004	1,000		20	50	50	200	16
17	Hvac Bathing Suites A Wing	2004	2,449		20	122	122	490	17
18	Data Wire Runs To Nursing Stations	2004	1,022		20	51	51	204	18
19	Freedom Bath & Control System	2004	9,067		20	453	453	1,813	19
20	Install. 3 Card Readers&Door Contacts (2890)	2004	2,204		20	110	110	441	20
21	Install. 6 Magnetic Door Locks (3600)	2004	2,746		20	137	137	549	21
22	Rooftop Unit (4065)	2004	3,101		20	155	155	620	22
23	Rooftop Unit (22,897)	2004	17,466		20	873	873	3,493	23
24	Port. Projection Screen & Case (527)	2004	402		20	20	20	80	24
25	Electrical - Parking Lot Lights (561)	2004	428		20	21	21	86	25
26	Elevator Repair (679)	2004	518		20	26	26	104	26
27	Hvac (591)	2004	451		20	23	23	90	27
28	Hvac (802)	2004	612		20	31	31	122	28
29	Generator Repair (770)	2004	587		20	29	29	117	29
30	Hvac (1108)	2004	845		20	42	42	169	30
31	Boiler Repair (932)	2004	711		20	36	36	142	31
32	Water Heater Tank (1225)	2004	934		20	47	47	187	32
33	Hvac (786)	2004	600		20	30	30	120	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 31,644,139	\$ 1,859,793		\$ 886,169	\$ (973,624)	\$ 8,186,938	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 31,644,139	\$ 1,859,793		\$ 886,169	\$ (973,624)	\$ 8,186,938	1
2	Hvac (786)	2004	600		20	30	30	120	2
3	Hvac (1498)	2004	1,143		20	57	57	229	3
4	Temperature Controls (2125)	2004	1,621		20	81	81	324	4
5	Water Heater Repair (1014)	2004	773		20	39	39	155	5
6	Motor (1302)	2004	993		20	50	50	199	6
7	Pump (4793)	2004	3,656		20	183	183	731	7
8	Boiler Repair (1063)	2004	811		20	41	41	162	8
9	Boiler Repair (654)	2004	499		20	25	25	100	9
10	Elevator Repair (641)	2004	489		20	24	24	98	10
11	Plumbing (869)	2004	663		20	33	33	133	11
12	Plumbing (953)	2004	727		20	36	36	145	12
13	Chiller Repair (7612)	2004	5,806		20	290	290	1,161	13
14	Chiller Repair (1477)	2004	1,127		20	56	56	225	14
15	Hvac (786)	2004	600		20	30	30	120	15
16	Boiler Repair (1513)	2004	1,154		20	58	58	231	16
17	Transformer (559)	2004	426		20	21	21	85	17
18	Cafeteria - Fire Alarm (1474)	2004	1,124		20	56	56	225	18
19	Elevator Repair (641)	2004	489		20	24	24	98	19
20	Parking Signs (630)	2004	481		20	24	24	96	20
21	Plumbing (753)	2004	574		20	29	29	115	21
22	Plumbing (728)	2004	555		20	28	28	111	22
23	Pavement Repair (1100)	2004	839		20	42	42	168	23
24	Chiller Repair (800)	2004	610		20	31	31	122	24
25	Boiler Repair (2651)	2004	2,022		20	101	101	404	25
26	Landscaping (1266)	2004	966		20	48	48	193	26
27	Door Modules (885)	2004	675		20	34	34	135	27
28	Signage (2487)	2004	1,897		20	95	95	379	28
29	Piping - Freeze Stopples (750)	2004	572		20	29	29	86	29
30	Repair Ceramic Flooring (2800)	2004	2,136		20	107	107	320	30
31	Roofing - Pipe Portal (1056)	2004	806		20	40	40	121	31
32	Roofing - Repaired Leak (662)	2004	505		20	25	25	76	32
33	Pipe Project (1663)	2004	1,268		20	63	63	190	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 31,680,746	\$ 1,859,793		\$ 887,999	\$ (971,794)	\$ 8,193,995	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

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Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 31,680,746	\$ 1,859,793		\$ 887,999	\$ (971,794)	\$ 8,193,995	1
2	Hvac - Pvi Parts (5472)	2004	4,174		20	209	209	626	2
3	Hvac Repair (4334)	2004	3,306		20	165	165	496	3
4	Steel Doors & Frames (3635)	2004	2,773		20	139	139	416	4
5	Shower Flooring (1450)	2004	1,106		20	55	55	166	5
6	Door Brush Sweeps (1003)	2004	765		20	38	38	115	6
7	Piping - Freeze Stopples (1750)	2004	1,335		20	67	67	200	7
8	Repair Fire Door (560)	2004	427		20	21	21	64	8
9	Electrical Work (1389)	2004	1,060		20	53	53	159	9
10	Security System Controller Board (2543)	2004	1,939		20	97	97	291	10
11	Security System Card Access System (2080)	2004	1,587		20	79	79	238	11
12	Telephone System (915)	2004	698		20	35	35	105	12
13	Kitchen Work (650)	2004	496		20	25	25	74	13
14	Kitchen Renovation Phase Ii (10000)	2004	7,628		20	381	381	1,144	14
15	Kitchen Renovation Phase Ii (5100)	2004	3,890		20	195	195	584	15
16	Kitchen Renovation Phase Ii (27825)	2004	21,225		20	1,061	1,061	3,184	16
17	Kitchen Renovation Phase Ii (48777)	2004	37,207		20	1,860	1,860	5,581	17
18	Kitchen Renovation Phase Ii (6190)	2004	4,722		20	236	236	708	18
19	Kitchen Renovation Phase Ii (22000)	2004	16,934		20	847	847	2,540	19
20	Kitchen Renovation Phase Ii (31000)	2004	23,647		20	1,182	1,182	3,547	20
21	Bathing Suites B Wing	2004	9,667		20	483	483	1,450	21
22	Bathing Suites B Wing	2004	2,051		20	103	103	308	22
23	Bathing Suites B Wing	2004	4,000		20	200	200	600	23
24	Bathing Suites B Wing	2004	9,983		20	499	499	1,497	24
25	Bathing Suites B Wing	2004	1,386		20	69	69	208	25
26	Bathing Suites B Wing	2004	10,585		20	529	529	1,588	26
27	Bathing Suites B Wing	2004	1,575		20	79	79	236	27
28	Bathing Suites B Wing	2004	9,000		20	450	450	1,350	28
29	Bathing Suites B Wing	2004	13,117		20	656	656	1,968	29
30	Kitchen - Asbestos Abatement (10000)	2004	7,628		20	381	381	1,144	30
31	Bath Suites - Nurse Call Equipment	2004	2,256		20	113	113	338	31
32	Fireproofing Patch Work (1524)	2004	1,163		20	58	58	174	32
33	Bathing Suites A Wing	2004	8,205		20	410	410	1,231	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 31,896,279	\$ 1,859,793		\$ 898,776	\$ (961,017)	\$ 8,226,325	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

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Ending:

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 31,896,279	\$ 1,859,793		\$ 898,776	\$ (961,017)	\$ 8,226,325	1
2	Bathing Suites A Wing	2004	6,750		20	338	338	1,013	2
3	Kitchen Phase Ii (2195)	2004	1,674		20	84	84	251	3
4	Alarm Work (2711)	2004	2,068		20	103	103	310	4
5	Alarm Work (975)	2004	744		20	37	37	112	5
6	Kitchen Electrical Work (1875)	2004	1,430		20	72	72	215	6
7	Kitchen Project (190)	2004	145		20	7	7	22	7
8	Cafeteria Rental (13302)	2004	10,147		20	507	507	1,522	8
9	Kitchen Renovation Phase Ii (46163)	2004	35,213		20	1,761	1,761	5,282	9
10	Kitchen Renovation Phase Ii (9186)	2004	7,007		20	350	350	1,051	10
11	Fiber Run To J Hub (2620)	2004	1,999		20	100	100	300	11
12	Removal Of Tile-Pavilion Dining Rooms	2004	22,233		20	1,112	1,112	3,335	12
13	9 Wire Runs (2684)	2004	2,048		20	102	102	307	13
14	Cres-Cor Insulated Holding Cabinet (13294)	2004	10,141		20	507	507	1,521	14
15	Fire Alarm System For Connections (5406)	2004	4,124		20	206	206	619	15
16	Pavilion Carpet - 50%	2004	79,483		20	4,577	4,577	13,731	16
17	Bathing Suites B Wing	2004	11,112		20	556	556	1,667	17
18	Lower Level Locks & Keys (13600)	2004	10,374		20	519	519	1,556	18
19	Dietary Area Doors (5823)	2004	4,442		20	222	222	666	19
20	Bathing Suite Curtains	2004	2,977		20	149	149	447	20
21	2Nd Floor Carpeting (73233)	2004	55,862		20	2,793	2,793	8,379	21
22	2Nd Floor Carpeting (22298)	2004	17,009		20	850	850	2,551	22
23	E-Call Units - 40% Of Quote (12920)	2004	9,855		20	493	493	1,478	23
24	Outdoor Sign (5496)	2004	4,192		20	210	210	629	24
25	Flooring By Dining Areas (22299)	2004	17,009		20	850	850	2,551	25
26	Dining Room Wall Protection (4859)	2004	3,707		20	185	185	556	26
27	Dining Room Wall Protection (76)	2004	58		20	3	3	9	27
28	Dining Room Wall Protection (24)	2004	18		20	1	1	3	28
29	Pavilion Carpet - 50%	2004	12,059		20	603	603	1,809	29
30	Dining Room Wall Protection (95)	2004	73		20	4	4	11	30
31	E-Call Units - 20% Of Quote (7146)	2004	5,451		20	273	273	818	31
32	Board Room Carpet (14500)	2004	11,061		20	553	553	1,659	32
33	Pavillion Wallcovering	2004	55,000		20	2,750	2,750	8,250	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 32,301,744	\$ 1,859,793		\$ 919,652	\$ (940,141)	\$ 8,288,953	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$ 32,301,744	\$ 1,859,793		\$ 919,652	\$ (940,141)	\$ 8,288,953	1
2	Shower Flooring (2050)	2005	1,564		20	78	78	235	2
3	Pump Repair (3116)	2005	2,377		20	119	119	357	3
4	Roof Repair (600)	2005	458		20	23	23	69	4
5	Parking Lot Light Fixture (2150)	2005	1,640		20	82	82	246	5
6	Door Locks (1702)	2005	1,298		20	65	65	195	6
7	Repair Boiler (1211)	2005	924		20	46	46	139	7
8	Doors (3044)	2005	2,322		20	116	116	348	8
9	Exhaust Grill (610)	2005	465		20	23	23	70	9
10	A/C Condensor Fan (510)	2005	389		20	19	19	58	10
11	Security System Repair (1787)	2005	1,363		20	68	68	204	11
12	Hvac Repair (593)	2005	452		20	23	23	68	12
13	Hvac Repair (1480)	2005	1,129		20	56	56	169	13
14	Security System Power Supply (4918)	2005	3,751		20	188	188	563	14
15	Cooler Repair (615)	2005	469		20	23	23	70	15
16	Security System Repair (4388)	2005	3,347		20	167	167	502	16
17	Security System Repair (2545)	2005	1,941		20	97	97	291	17
18	Security System Repair (645)	2005	492		20	25	25	74	18
19	Security System Repair (520)	2005	397		20	20	20	59	19
20	Kitchen Renovation Phase Ii (496)	2005	379		20	19	19	57	20
21	Repair To Elevator 6 (23750)	2005	18,117		20	906	906	2,717	21
22	Kitchen Renovation Phase Ii (431)	2005	329		20	16	16	49	22
23	Kitchen Renovation Phase Ii (3776)	2005	2,880		20	144	144	432	23
24	Bathing Suites Project	2005	3,410		20	171	171	512	24
25	Bathing Suites Project	2005	3,900		20	195	195	585	25
26	Kitchen Renovation Phase Ii (4127)	2005	3,148		20	157	157	472	26
27	Bathing Suites Project	2005	19,677		20	984	984	2,952	27
28	Bathing Suites Project	2005	4,781		20	239	239	717	28
29	Kitchen Renovation Phase Ii (4857)	2005	3,705		20	185	185	556	29
30	Kitchen Renovation Phase Ii (26445)	2005	20,172		20	1,009	1,009	3,026	30
31	Kitchen Renovation Phase Ii (1308)	2005	998		20	50	50	150	31
32	Bathing Suites Project	2005	6,750		20	338	338	1,013	32
33	Bathing Suites Project	2005	57,885		20	2,894	2,894	8,683	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 32,472,652	\$ 1,859,793		\$ 928,198	\$ (931,595)	\$ 8,314,589	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12H, Carried Forward</b>		\$ 32,472,652	\$ 1,859,793		\$ 928,198	\$ (931,595)	\$ 8,314,589	1
2	<u>Kitchen Renovation Phase Ii (144,752)</u>	2005	110,417		20	5,521	5,521	16,563	2
3	<u>Bathing Suites Project</u>	2005	4,950		20	248	248	743	3
4	<u>Mechanical Engineering Services (1250)</u>	2005	954		20	48	48	143	4
5	<u>Repair To Elevator 6 (17895)</u>	2005	13,650		20	683	683	2,048	5
6	<u>Install Elevator Power Feed (3650)</u>	2005	2,784		20	139	139	418	6
7	<u>Countertop In Conference Area (900)</u>	2005	687		20	34	34	103	7
8	<u>Bathing Suites Project</u>	2005	28,958		20	1,448	1,448	4,344	8
9	<u>Kitchen--Elevator Lobby Smoke Det. (1373)</u>	2005	1,047		20	52	52	157	9
10	<u>Pavillion Wallcovering</u>	2005	65,326		20	3,266	3,266	9,799	10
11	<u>Emergency Call Units (27639)</u>	2005	21,083		20	1,054	1,054	3,162	11
12	<u>Installation Of New Heat Exchanger (16360)</u>	2005	12,480		20	624	624	1,872	12
13	<u>Installation Of New Heat Exchanger (418)</u>	2005	319		20	16	16	48	13
14	<u>Sunroom Drapes (5175)</u>	2005	3,947		20	197	197	592	14
15	<u>Electrical Work On Underground Feeders (15700)</u>	2005	11,976		20	599	599	1,796	15
16	<u>Gazebo Staining (3890)</u>	2005	2,967		20	148	148	297	16
17	<u>Concrete Walk (2500)</u>	2005	1,907		20	95	95	191	17
18	<u>Seal Coating (5728)</u>	2005	4,369		20	218	218	437	18
19	<u>Structual Limestone (10,980)</u>	2005	8,376		20	419	419	838	19
20	<u>Fire Control Heads (469)</u>	2005	358		20	18	18	36	20
21	<u>Fire Control Materials(359)</u>	2005	274		20	14	14	27	21
22	<u>Acoustical Ceilings (305)</u>	2005	233		20	12	12	23	22
23	<u>Mechanical (4,702)</u>	2005	3,587		20	179	179	359	23
24	<u>Hvac (46,995)</u>	2005	35,848		20	1,792	1,792	3,585	24
25	<u>Hvac (3,450)</u>	2005	2,632		20	132	132	263	25
26	<u>60 Ton Chiller (35,045)</u>	2005	26,732		20	1,337	1,337	2,673	26
27	<u>Immersion Fired Water Heaters (51,644)</u>	2005	39,394		20	1,970	1,970	3,939	27
28	<u>Fencing / Gates (2,500)</u>	2005	1,907		20	95	95	191	28
29	<u>Boiler Replacement (47,495)</u>	2005	36,229		20	1,811	1,811	3,623	29
30	<u>Boiler Replacement (67,000)</u>	2005	51,108		20	2,555	2,555	5,111	30
31	<u>Hot Water System Retrofit &amp; Replacement (54,880)</u>	2005	41,862		20	2,093	2,093	4,186	31
32	<u>Stairwell Handrails (2500)</u>	2006	1,907		20	95	95	191	32
33	<u>Elevator Cable (4707)</u>	2006	3,590		20	180	180	359	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 33,014,510	\$ 1,859,793		\$ 955,291	\$ (904,502)	\$ 8,382,704	34

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Lutheran Home For The Aged# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12I, Carried Forward</b>		\$ 33,014,510	\$ 1,859,793		\$ 955,291	\$ (904,502)	\$ 8,382,704	1
2	Seal Coating (4595)	2006	3,505		20	175	175	351	2
3	Steel Door & Frame (3,994)	2006	3,047		20	152	152	305	3
4	Main Sewer Replacement (9,875)	2006	7,533		20	377	377	753	4
5	Hot Water Boiler (63,300)	2006	48,285		20	2,414	2,414	4,829	5
6	Paint Doors & Frames (2,304)	2006	1,757		20	88	88	176	6
7	Two Chillers (44,000)	2006	33,563		20	1,678	1,678	3,356	7
8	Telephone Messaging System (52,337)	2006	39,923		20	1,996	1,996	3,992	8
9	Telephone System Upgrade (1,950)	2006	1,487		20	74	74	149	9
10	Fire Sprinkler Work (1,450)	2006	3,433		20	172	172	343	10
11	Labor & Material, Tool & Equip.(5,800)	2006	4,424		20	221	221	221	11
12	Elevator Project1,2 & 5(82,000)	2006	82,000		20	4,100	4,100	3,127	12
13	S & G Communications 5E Data Cables (7,084)	2006	7,084		20	354	354	270	13
14	New Heating System Boiler # 1 (89,945)	2006	68,610		20	3,431	3,431	3,431	14
15	New 100 Ton Roof Mounted(79,950)	2006	79,950		20	3,998	3,998	3,049	15
16	S & G Communications - Instal(16,435)	2006	16,435		20	822	822	627	16
17	Replace Hydraulic Cylinder(102,306)	2006	102,306		20	5,115	5,115	3,902	17
18	Material & Labor For Fire Protection(13,850)	2006	10,565		20	528	528	528	18
19	Floor In General Store (17,500)	2006	13,349		20	1,335	1,335	1,335	19
20	Landscaping (4,155)	2006	3,169		20	158	158	158	20
21	Hvac Repair (2,850)	2006	2,850		20	143	143	123	21
22	Chiller Repair (3,220)	2006	3,220		20	161	161	109	22
23	Walk-In Freezer Repair (4,448)	2006	4,448		20	222	222	123	23
24	Repair Ceramic Floor (2,615)	2006	1,995		20	100	100	170	24
25	250 Horsepower Hot Water Boiler(48,000)	2007	36,614		20	1,831	1,831	1,831	25
26	Fire/Smoke Dampers & Hvac(10,995)	2007	8,387		20	419	419	419	26
27	100 Ton Roof Mounted Chiller(64,000)	2007	64,000		20	3,200	3,200	2,441	27
28	Hot Water Boiler, Iron Fireman(24,110)	2007	18,391		20	920	920	920	28
29	Install Rotons On Doors (3,834)	2007	3,834		20	192	192	100	29
30	Concrete Walk And Ramp Sections (3,000)	2007	3,000		20	150	150	107	30
31	Concrete Walk (3,700)	2007	3,700		20	185	185	114	31
32	Exhaust Fan (2,530)	2007	2,530		20	127	127	141	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

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Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

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XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
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16								16
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18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12O, Carried Forward</b>		\$ <b>33,697,904</b>	\$ <b>1,859,793</b>		\$ <b>990,128</b>	\$ <b>(869,665)</b>	\$ <b>8,420,203</b>	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>33,697,904</b>	\$ <b>1,859,793</b>		\$ <b>990,128</b>	\$ <b>(869,665)</b>	\$ <b>8,420,203</b>	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 33,697,904	\$ 1,859,793		\$ 990,128	\$ (869,665)	\$ 8,420,203	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF 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	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
<b>Improvement Type**</b>											
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number **Lutheran Home For The Aged**

# **0005090**

Report Period Beginning:

**07/01/06**

Ending:

**06/30/07**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	<b>TOTAL (lines 4 thru 69)</b>	\$	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/06

Ending:

06/30/07

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	<b>TOTAL (lines 4 thru 69)</b>	\$	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/06 Ending: 06/30/07

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 7,798,440	\$	\$ 538,948	\$ 538,948	10	\$ 7,912,537	71
72	Current Year Purchases	690,147		69,015	69,015	10	69,015	72
73	Fully Depreciated Assets	1,716,400				10	1,716,400	73
74								74
75	TOTALS	\$ 10,204,987	\$	\$ 607,963	\$ 607,963		\$ 9,697,952	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1997 Ford Club Wagon	1997	\$ 100,711	\$	\$	\$	5	\$ 100,711	76
77	Patient Care	2002 Goshen Bus	2001	50,932				5	50,932	77
78	Houskeeping	2000 Ford Truck Explorer	2001	18,793				5	18,793	78
79	Patient Care	Two Buses	2006	124,260		24,852	24,852	5	49,704	79
80	TOTALS			\$ 294,696	\$	\$ 24,852	\$ 24,852		\$ 220,140	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 44,217,812	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,859,793	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,622,943	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (236,850)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 18,338,295	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Various Non-Care - 2005	\$ 14,056,930	\$ 860,272	\$ 4,134,322	86
87	Non-Care - 2006	837,061	41,853	83,706	87
88	Non-Care - 2007	654,020	32,701	14,109	88
89	Capitalized R & M-Non-Care - 2007	8,156			89
90					90
91	TOTALS	\$ 15,556,167	\$ 934,826	\$ 4,232,137	91

G. Construction-in-Progress

	Description	Cost	
92			92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

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?

If NO, see instructions.

YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending                      Annual Rent

12.	_____ /2008	\$ _____
13.	_____ /2009	\$ _____
14.	_____ /2010	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 32,316

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	21

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

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

## XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 445,776	\$		\$ 445,776	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			27,773			27,773	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			908,747			908,747	4
5	Physician Care	39 - 03	visits			15,757			15,757	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				80,350		80,350	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): <u>See Supplemental</u>					35,015	632,453		667,468	13
14	<b>TOTAL</b>			\$		\$ 1,433,068	\$ 712,803		\$ 2,145,871	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/06

Ending:

06/30/07

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/07

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 2,817,891	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,947,436		3
4	Supply Inventory (priced at )	82,326		4
5	Short-Term Investments	3,251,666		5
6	Prepaid Insurance	275,379		6
7	Other Prepaid Expenses	99,623		7
8	Accounts Receivable (owners or related parties)	1,143,064		8
9	Other(specify): <u>See Attached Schedule</u>	790,639		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 10,408,024	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	643,757		12
13	Land	20,225		13
14	Buildings, at Historical Cost	48,036,039		14
15	Leasehold Improvements, at Historical Cost	440,936		15
16	Equipment, at Historical Cost	15,794,158		16
17	Accumulated Depreciation (book methods)	(29,678,949)		17
18	Deferred Charges	1,537,619		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	793,282		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 37,587,067	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 47,995,091	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,878,175	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	173,483		28
29	Short-Term Notes Payable	480,000		29
30	Accrued Salaries Payable	908,421		30
31	Accrued Taxes Payable (excluding real estate taxes)	344,997		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	65,478		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	15,041,082		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 18,891,636	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	25,449,627		41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	1,921,021		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 27,370,648	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 46,262,284	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,732,807	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 47,995,091	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,725,463	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,725,463	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(1,992,656)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,992,656)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,732,807	24 *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/06Ending: 06/30/07**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 34,895,351	1
2	Discounts and Allowances for all Levels	(8,778,985)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 26,116,366	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,148,843	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 4,148,843	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	191,758	13
14	Non-Patient Meals	365,127	14
15	Telephone, Television and Radio	57,321	15
16	Rental of Facility Space	1,045,004	16
17	Sale of Drugs	744,932	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	34,306	19
20	Radiology and X-Ray	8,058	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,446,506	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	466,165	24
25	Interest and Other Investment Income***	932,298	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,398,463	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	279,277	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 279,277	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 34,389,455	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	7,128,135	31
32	Health Care	12,163,483	32
33	General Administration	9,797,814	33
<b>B. Capital Expense</b>			
34	Ownership	4,090,982	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,025,402	35
36	Provider Participation Fee	176,295	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 36,382,111	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,992,656)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,992,656)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending:

06/30/07

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,880	2,080	\$ 97,000	\$ 46.63	1
2	Assistant Director of Nursing	1,880	2,080	74,937	36.03	2
3	Registered Nurses	121,343	139,675	4,253,107	30.45	3
4	Licensed Practical Nurses	86	103	2,935	28.50	4
5	CNAs & Orderlies	398,626	477,398	6,549,898	13.72	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	305	305	5,279	17.31	8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	114,139	126,374	1,313,023	10.39	15
16	Dishwashers					16
17	Maintenance Workers	45,001	49,619	914,506	18.43	17
18	Housekeepers	39,471	43,420	425,950	9.81	18
19	Laundry	6,823	7,534	74,737	9.92	19
20	Administrator	1,880	2,080	149,062	71.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,102	17,102	305,433	17.86	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,688	4,158	67,852	16.32	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	52,630	55,433	848,413	15.31	33
34	TOTAL (lines 1 - 33)	804,854	927,361	\$ 15,082,132 *	\$ 16.26	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	447	\$ 18,240	01-03	35
36	Medical Director	Monthly	29,526	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	44,270	10-03	38
39	Pharmacist Consultant	Monthly	3,720	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	14	811	11-03	44
45	Social Service Consultant	Monthly	2,044	12-03	45
46	Other(specify)				46
47	<u>Nurse Consultant - Other</u>		14,748		47
48	<u>MDS Consultant</u>		811		48
49	TOTAL (lines 35 - 48)	461	\$ 114,170		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,409	\$ 71,391	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,409	\$ 71,391		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning: 07/01/06

Ending: 06/30/07

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
James Holbrook(7/1/06-4/7/07)	Administrator	0	\$ 121,370	Workers' Compensation Insurance	\$	IDPH License Fee	\$	
Philip Hemmer(4/2/07-6/30/07)	Administrator	0	27,692	Unemployment Compensation Insurance		Advertising: Employee Recruitment		
				FICA Taxes	1,111,277	Health Care Worker Background Check		
				Employee Health Insurance		(Indicate # of checks performed _____)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions & Publications	2,756	
				Flu Vaccines	10,662	Organization Dues	5,443	
				Volunteers Recognitions	10,992	Membership	76	
				Allocated from LHSA	3,283,527	Inspections & Licenses	6,021	
						See Supplemental Schedule	113,531	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 4,416,458	\$ 127,827		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Allocated Cost - Lutheran Home & Services for the Aged							Out-of-State Travel	
\$ 7,555,864							\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			In-State Travel	
\$ 7,555,864				\$				
C. Professional Services								
Vendor/Payee	Type	Amount					Seminar Expense	
KPMG	Accounting	\$ 27,000					17,822	
Penny Paulsberg	Decorating Services	80,170					Allocated from LHSA	
See Attached	Legal Fees	3,841					176,539	
Achieve Accreditation	Quality Assurance	83,340						
Revere Healthcare	Healthcare Consulting	3,073					Entertainment Expense	
							( )	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
							\$ 194,361	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)								
\$ 197,424								

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

Facility Name & ID Number Lutheran Home For The Aged

Report Period Beginning: 07/01/06 Ending:

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Lutheran Home For The Aged

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Paid by related party
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 325,086 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 176,295  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ \_\_\_\_\_ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 365,127
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? Yes**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**