

Facility Name & ID Number The Lutheran Home# 0019109 Report Period Beginning: 1/1/2008 Ending: 12/31/2008

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 _____

	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	85	Skilled (SNF)	85	31,110	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	85	TOTALS	85	31,110	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	3,511	18,757	5,215	27,483	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,511	18,757	5,215	27,483	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.34%

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

0 (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)

NoneF. 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 06/01/1976

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 85 and days of care provided 3,961Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2008 Ending: 12/31/2008

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	
	A. General Services											
1	Dietary	800,109	64,355	20,973	885,437		885,437	(539,947)	345,490			1
2	Food Purchase		656,031		656,031		656,031	(428,981)	227,050			2
3	Housekeeping	323,801	52,390	2,469	378,660		378,660	(182,566)	196,094			3
4	Laundry	112,318	18,277	12,800	143,395		143,395	(41,585)	101,810			4
5	Heat and Other Utilities			591,909	591,909		591,909	(504,010)	87,899			5
6	Maintenance	331,226	86,617	417,011	834,854		834,854	(601,326)	233,528			6
7	Other (specify):*											7
8	TOTAL General Services	1,567,454	877,670	1,045,162	3,490,286		3,490,286	(2,298,415)	1,191,871			8
	B. Health Care and Programs											
9	Medical Director			4,550	4,550		4,550		4,550			9
10	Nursing and Medical Records	2,069,188	13,368	6,126	2,088,682	(800)	2,087,882	(90)	2,087,792			10
10a	Therapy			571,079	571,079	8,193	579,272		579,272			10a
11	Activities	203,496	54,386	2,341	260,223	(28,424)	231,799	(124,179)	107,620			11
12	Social Services	64,541	595	1,054	66,190		66,190	(15,889)	50,301			12
13	CNA Training											13
14	Program Transportation		19,765	2,111	21,876	28,424	50,300	(41,121)	9,179			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,337,225	88,114	587,261	3,012,600	7,393	3,019,993	(181,279)	2,838,714			16
	C. General Administration											
17	Administrative	167,419			167,419		167,419	(214,050)	(46,631)			17
18	Directors Fees											18
19	Professional Services			401,513	401,513		401,513	80,643	482,156			19
20	Dues, Fees, Subscriptions & Promotions			29,640	29,640	4,455	34,095	(19,543)	14,552			20
21	Clerical & General Office Expenses	171,211	34,933	91,658	297,802		297,802	(96,005)	201,797			21
22	Employee Benefits & Payroll Taxes			1,078,441	1,078,441	(3,655)	1,074,786	(441,559)	633,227			22
23	Inservice Training & Education											23
24	Travel and Seminar			17,279	17,279		17,279	(7,854)	9,425			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			189,480	189,480		189,480	(165,413)	24,067			26
27	Other (specify):* Marketing	142,133	19,399	88,787	250,319		250,319	(250,319)				27
28	TOTAL General Administration	480,763	54,332	1,896,798	2,431,893	800	2,432,693	(1,114,100)	1,318,593			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,385,442	1,020,116	3,529,221	8,934,779	8,193	8,942,972	(3,593,794)	5,349,178			29

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

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 The Lutheran Home #0019109 Report Period Beginning: 1/1/2008 Ending: 12/31/2008

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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
	D. Ownership										
30	Depreciation			2,294,547	2,294,547		2,294,547	(2,022,975)	271,572		30
31	Amortization of Pre-Op. & Org.			19,284	19,284		19,284	(16,896)	2,388		31
32	Interest			2,400,667	2,400,667		2,400,667	(2,132,779)	267,888		32
33	Real Estate Taxes			242,544	242,544		242,544	(242,544)			33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles										35
36	Other (specify):*										36
37	TOTAL Ownership			4,957,042	4,957,042		4,957,042	(4,415,194)	541,848		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		348,612	55,947	404,559	(8,193)	396,366		396,366		39
40	Barber and Beauty Shops			71,607	71,607		71,607	(71,607)			40
41	Coffee and Gift Shops			20,199	20,199		20,199	(20,199)			41
42	Provider Participation Fee			46,665	46,665		46,665		46,665		42
43	Other (specify):* AL, IL & Chaplaincy			1,359,394	1,359,394		1,359,394	(1,359,394)			43
44	TOTAL Special Cost Centers		348,612	1,553,812	1,902,424	(8,193)	1,894,231	(1,451,200)	443,031		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,385,442	1,368,728	10,040,075	15,794,245		15,794,245	(9,460,188)	6,334,057		45

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning: 1/1/2008

Ending: 12/31/2008

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	(2,918)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(169,227)	30		9
10	Interest and Other Investment Income	(27,840)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(1,049)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,436)	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	(9,374,249)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (9,578,719)		\$	30

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)	118,531	Sch VII	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 118,531		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (9,460,188)		37

*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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Dietary - Independent and Assisted Living	\$ (537,029)	1	1
2	Food - Independent and Assisted Living	(428,981)	2	2
3	Housekeeping - Independent and Assisted Living	(181,756)	3	3
4	Laundry - Independent and Assisted Living	(41,585)	4	4
5	Utilities - Independent and Assisted Living	(504,010)	5	5
6	Maintenance - Independent and Assisted Living	(601,326)	6	6
7	Activities - Independent and Assisted Living	(124,179)	11	7
8	Social Services - Independent and Assisted Living	(15,889)	12	8
9	Transportation - Independent and Assisted Living	(40,241)	14	9
10	Administrative - Independent and Assisted Living	(214,050)	17	10
11	Professional Services - Independent and Assisted	(36,839)	19	11
12	Dues and Memberships - Independent and Assisted	(19,543)	20	12
13	Clerical and Office - Independent and Assisted	(90,092)	21	13
14	Employee Benefits - Independent and Assisted	(441,559)	22	14
15	Travel and Seminars - Independent and Assisted	(7,854)	24	15
16	Insurance - Independent and Assisted Living	(165,413)	26	16
17	Marketing	(250,319)	27	17
18	Depreciation - Independent and Assisted Living	(1,853,748)	30	18
19	Amortization - Independent and Assisted Living	(16,896)	31	19
20	Interest - Independent and Assisted Living	(2,104,939)	32	20
21	Real Estate Taxes - Independent Living	(242,544)	33	21
22	Barber and Beauty - Independent and Assisted	(46,988)	40	22
23	Gift Shop - Other	(20,199)	41	23
24	Assisted Living Expenses	(379,068)	43	24
25	Assisted Living Dementia Expenses	(321,699)	43	25
26	Independent Living Expenses	(520,670)	43	26
27	Chaplaincy Expenses	(137,957)	43	27
28	Beauty Shop Income	(24,619)	40	28
29	Transportation Income	(880)	14	29
30	Telephone Charges	(218)	21	30
31	Guest Suite Rent	(810)	3	31
32	Personal Services Income	(90)	10	32
33	Miscellaneous Income	(2,259)	21	33
34				34
35				35
36				36
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	Total	(9,374,249)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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)	
	A. General Services													
1	Dietary	(539,947)	0	0	0	0	0	0	0	0	0	0	(539,947)	1
2	Food Purchase	(428,981)	0	0	0	0	0	0	0	0	0	0	(428,981)	2
3	Housekeeping	(182,566)	0	0	0	0	0	0	0	0	0	0	(182,566)	3
4	Laundry	(41,585)	0	0	0	0	0	0	0	0	0	0	(41,585)	4
5	Heat and Other Utilities	(504,010)	0	0	0	0	0	0	0	0	0	0	(504,010)	5
6	Maintenance	(601,326)	0	0	0	0	0	0	0	0	0	0	(601,326)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(2,298,415)	0	0	0	0	0	0	0	0	0	0	(2,298,415)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(90)	0	0	0	0	0	0	0	0	0	0	(90)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(124,179)	0	0	0	0	0	0	0	0	0	0	(124,179)	11
12	Social Services	(15,889)	0	0	0	0	0	0	0	0	0	0	(15,889)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(41,121)	0	0	0	0	0	0	0	0	0	0	(41,121)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(181,279)	0	0	0	0	0	0	0	0	0	0	(181,279)	16
	C. General Administration													
17	Administrative	(214,050)	0	0	0	0	0	0	0	0	0	0	(214,050)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(37,888)	118,531	0	0	0	0	0	0	0	0	0	80,643	19
20	Fees, Subscriptions & Promotions	(19,543)	0	0	0	0	0	0	0	0	0	0	(19,543)	20
21	Clerical & General Office Expenses	(96,005)	0	0	0	0	0	0	0	0	0	0	(96,005)	21
22	Employee Benefits & Payroll Taxes	(441,559)	0	0	0	0	0	0	0	0	0	0	(441,559)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(7,854)	0	0	0	0	0	0	0	0	0	0	(7,854)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(165,413)	0	0	0	0	0	0	0	0	0	0	(165,413)	26
27	Other (specify):*	(250,319)	0	0	0	0	0	0	0	0	0	0	(250,319)	27
28	TOTAL General Administration	(1,232,631)	118,531	0	(1,114,100)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(3,712,325)	118,531	0	(3,593,794)	29								

STATE OF ILLINOIS

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008 Ending:

Summary B

12/31/2008

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	(2,022,975)	0	0	0	0	0	0	0	0	0	0	(2,022,975)	30
31	Amortization of Pre-Op. & Org.	(16,896)	0	0	0	0	0	0	0	0	0	0	(16,896)	31
32	Interest	(2,132,779)	0	0	0	0	0	0	0	0	0	0	(2,132,779)	32
33	Real Estate Taxes	(242,544)	0	0	0	0	0	0	0	0	0	0	(242,544)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(4,415,194)	0	0	0	0	0	0	0	0	0	0	(4,415,194)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(71,607)	0	0	0	0	0	0	0	0	0	0	(71,607)	40
41	Coffee and Gift Shops	(20,199)	0	0	0	0	0	0	0	0	0	0	(20,199)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,359,394)	0	0	0	0	0	0	0	0	0	0	(1,359,394)	43
44	TOTAL Special Cost Centers	(1,451,200)	0	0	0	0	0	0	0	0	0	0	(1,451,200)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(9,578,719)	118,531	0	(9,460,188)	45								

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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
See Attached Listing of Board Members						
				Lutheran Senior Servi	St. Louis, MO	Home Office

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	19 Management Fee	\$ 343,211	Lutheran Senior Services	100.00%	\$ 461,742	\$ 118,531	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 343,211			\$ 461,742	\$ * 118,531	14

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2008 Ending: 12/31/2008

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	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	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.

Facility Name & ID Number The Lutheran Home

0019109 Report Period Beginning: 1/1/2008

Ending: 2/31/2008

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 Senior Services
 Street Address 709 S Laclede Station Road
 City / State / Zip Code St. Louis, MO 63119
 Phone Number (314-968-9313
 Fax Number (314-968-5590

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	17	Home Office	Direct Costs	8,755,181	26	\$ 8,755,181	\$ 0	343,211	\$ 343,211	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					\$ 8,755,181	\$		\$ 343,211	25

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		3	4	5	6		8	9	10						
		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			
A. Directly Facility Related																	
Long-Term																	
1	IL Finance Authority -						\$	\$		\$	1						
2	2006 Bonds		X	Campus Expansion	\$198,745.00	7/19/2006	46,065,000	40,761,277	2/1/2037	5.0000	295,728	2					
3												3					
4												4					
5												5					
Working Capital																	
6												6					
7												7					
8												8					
9	TOTAL Facility Related				\$198,745.00		\$ 46,065,000	\$ 40,761,277			\$ 295,728	9					
B. Non-Facility Related*																	
10	Interest Income										(295,728)	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			(295,728)	14					
15	TOTALS (line 9+line14)						\$ 46,065,000	\$ 40,761,277			\$	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* 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.)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2007 report.		Important , 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 2008 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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	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:				
2003	_____	8		
2004	_____	9		
2005	_____	10		
2006	_____	11		
2007	_____	12		
			FOR BHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2007	\$		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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Lutheran Home COUNTY Peoria

FACILITY IDPH LICENSE NUMBER 0019109

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE (____) _____ FAX #: (____) _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2007 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 2007.

(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. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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 The Lutheran Home

0019109 Report Period Beginning:

1/1/2008 Ending:

12/31/2008

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,000 B. General Construction Type: Exterior Masonry Frame Wood Number of Stories 1

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 Hillside Village operates - 41 Assisted Living Units; 49 Patio Homes; 126 Independent Living Units and 20 Assisted Living Memory Loss units

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: 807,882 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: 6,301 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>Facility</u>	<u>35,725</u>	<u>1976</u>	<u>\$ 149,068</u>	1
2	<u>Facility</u>	<u>28,611</u>	<u>1985</u>	<u>180,000</u>	2
3	TOTALS	64,336		\$ 329,068	3

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			1976	1976	\$ 1,676,061	\$		\$ 38,789	\$ 38,789	\$ 1,435,355	4
5			1984	1984	481,567			13,733	13,733	340,243	5
6			1986	1986	698,529			17,466	17,466	397,278	6
7											7
8											8
Improvement Type**											
9	Various			1976	58,237		20			58,237	9
10	Various			1978	4,465		20			4,465	10
11	Various			1979	149		20			149	11
12	Various			1980	470		20			470	12
13	Various			1982	403		20			403	13
14	Various			1983	1,717		20			1,717	14
15	Various			1984	2,946		20			2,946	15
16	Various			1985	3,290		20			3,290	16
17	Various			1986	5,335		20			5,335	17
18	Various			1987	18,303		20			18,303	18
19	Various			1988	66,182		20	1,756	1,756	47,527	19
20	Various			1990	134,732		20	3,305	3,305	66,334	20
21	Various			1991	40,069		20	1,091	1,091	20,580	21
22	Various			1992	890		20	29	29	507	22
23	Various			1993	748		20	42	42	693	23
24	Various			1994	5,993		20	193	193	2,986	24
25	Various			1995	36,256		20	1,747	1,747	24,672	25
26	Various			1996	43,073		20	1,369	1,369	22,017	26
27	Various			1997	32,988		20	664	664	18,073	27
28	Various			1998	13,903		20	857	857	9,709	28
29	Various			1999	122,497		20	2,383	2,383	114,574	29
30	Various			2000	63,646		20	3,242	3,242	29,480	30
31	Various			2001	190,577		20	14,676	14,676	112,556	31
32	Various			2002	1,912,111		20	57,217	57,217	400,521	32
33	Various			2003	319,328		20	16,337	16,337	98,023	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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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					440,798		(440,798)	69
70	TOTAL (lines 4 thru 69)	\$ 5,934,465	\$ 440,798		\$ 174,896	\$ (265,902)	\$ 3,236,443	70

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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	Totals from Page 12A, Carried Forward		\$ 5,934,465	\$ 440,798		\$ 174,896	\$ (265,902)	\$ 3,236,443	1
2	Lightpole At Main Entrance	2004	771		20	46	46	184	2
3	Hallway Remodel	2004	12,883		20	208	208	832	3
4	Backflow Preventors	2004	1,414		20	101	101	404	4
5	Energy Mgmt Program	2004	3,067		20	68	68	272	5
6	Common Room Conversion	2004	3,199		20	95	95	380	6
7	Hvac Condensing Units	2004	19,480		20	649	649	2,596	7
8	Chapel Emergency Lights	2004	139		20	9	9	36	8
9	Update Nursing Chapel	2004	227		20	14	14	56	9
10	Pump Motor	2004	813		20	42	42	167	10
11	Plumbing Repair	2004	761		20	38	38	152	11
12	Sidewalk	2004	3,157		20	158	158	632	12
13	Boiler	2004	746		20	37	37	149	13
14	Flush Valve	2004	501		20	25	25	100	14
15	Door Monitor	2004	700		20	35	35	140	15
16	Wing Renovation	2004	98,120		20	4,906	4,906	14,718	16
17	Memory Loss Courtyard	2004	74,846		20	3,742	3,742	11,226	17
18	Courtyard Fence	2005	5,230		20	262	262	785	18
19	Sunroom Installation	2005	4,620		20	231	231	693	19
20	Water Main Extension	2005	(29,172)		20	(1,459)	(1,459)	(4,376)	20
21	Fire Door Hardware	2005	5,573		20	279	279	836	21
22	Survey - Project #22	2005	37,230		20	1,862	1,862	5,585	22
23	Condensor Replacement	2005	33,795		20	1,690	1,690	5,070	23
24	Architecture On Building	2006	8,909		20	594	594	891	24
25	Roof Replacement	2007	30,000		20	125	125	125	25
26	Room Renovations	2007	14,463		20	60	60	60	26
27	Room Renovations	2007	14,266		20	59	59	59	27
28	Room Renovations	2007	14,266		20	59	59	59	28
29	Room Renovations	2007	14,266		20	119	119	119	29
30	Room Renovations	2007	14,059		20	176	176	176	30
31	Room Renovations	2007	14,276		20	178	178	178	31
32	Room Renovations	2007	7,252		20	121	121	121	32
33	Carnes Diffusers	2007	1,260		20	21	21	21	33
34	TOTAL (lines 1 thru 33)		\$ 6,345,582	\$ 440,798		\$ 189,445	\$ (251,353)	\$ 3,278,889	34

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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	Totals from Page 12B, Carried Forward		\$ 6,345,582	\$ 440,798		\$ 189,445	\$ (251,353)	\$ 3,278,889	1
2	Room Renovations	2007	14,663		20	244	244	244	2
3	Water Heater	2007	39,438		20	1,643	1,643	1,643	3
4	Various Upgrades	2007	24,850		20	104	104	104	4
5	Medicine Cabinets	2007	1,386		20	6	6	6	5
6	Paints	2007	419		20	2	2	2	6
7	Flooring, Carpet and Vinyl	2007	463		20	2	2	2	7
8	Flooring, Carpet and Vinyl	2007	986		20	4	4	4	8
9	9 Vanity Tops	2007	1,598		20	7	7	7	9
10	Flooring, Carpet and Vinyl	2007	8,122		20	34	34	34	10
11	Flooring, Carpet and Vinyl	2007	705		20	3	3	3	11
12	Ceiling Tile and Accessories	2007	1,198		20	5	5	5	12
13	Water Heater	2007	4,484		20	19	19	19	13
14	Bathroom Fixtures	2007	751		20	38	38	38	14
15	3 Commodes	2007	670		20	3	3	3	15
16	Lighting Fixtures	2007	479		20	2	2	2	16
17	Cable and Wiring Upgrades	2007	2,960		20	12	12	12	17
18	Flooring, Carpet and Vinyl	2007	2,344		20	10	10	10	18
19	Flooring, Carpet and Vinyl	2007	2,692		20	11	11	11	19
20	Flooring, Carpet and Vinyl	2007	80		20	1	1	1	20
21	Window Treatments	2007	360		20	2	2	2	21
22	Window Treatments	2007	13,874		20	116	116	116	22
23	Flooring, Carpet and Vinyl	2007	15,746		20	131	131	131	23
24	Grab Bars	2007	6,052		20	50	50	50	24
25	Bathroom Accessories	2007	858		20	7	7	7	25
26	Fixtures	2007	3,261		20	27	27	27	26
27	Flooring, Carpet and Vinyl	2007	667		20	6	6	6	27
28	15 Commodes	2007	4,040		20	34	34	34	28
29	Flooring Carpet	2007	38,691		20	484	484	484	29
30	Hardware	2007	323		20	4	4	4	30
31	Counter and Vanity Tops	2007	2,822		20	35	35	35	31
32	Fixtures	2007	294		20	4	4	4	32
33	Painting	2007	2,953		20	37	37	37	33
34	TOTAL (lines 1 thru 33)		\$ 6,543,811	\$ 440,798		\$ 192,532	\$ (248,266)	\$ 3,281,976	34

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

Facility Name & ID Number The Lutheran Home

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	Totals from Page 12C, Carried Forward		\$ 6,543,811	\$ 440,798		\$ 192,532	\$ (248,266)	\$ 3,281,976	1
2	Fixtures, Daybright Lights	2007	6,258		20	78	78	78	2
3	Shower Fixtures	2007	170		20	2	2	2	3
4	Safety Bars	2007	191		20	3	3	3	4
5	Ceramic Tile Flooring	2007	26,301		20	438	438	438	5
6	Lighting Fixtures	2007	283		20	5	5	5	6
7	Renovation Demolition	2007	968		20	16	16	16	7
8	28 Medicine Cabinets	2007	2,216		20	37	37	37	8
9	Flooring Carpet	2007	13,936		20	232	232	232	9
10	23 Smoke Dispenser	2007	270		20	5	5	5	10
11	14 Sewer Strainers	2007	152		20	3	3	3	11
12	15 Medicine Cabinets	2007	2,257		20	38	38	38	12
13	Insulation for Light Fixtures	2007	477		20	10	10	10	13
14	Lint Separator	2007	7,250		20	151	151	151	14
15	Ceiling Tile	2007	3,486		20	73	73	73	15
16	Flooring, Laminated	2007	1,386		20	29	29	29	16
17	Bathroom Fixtures	2007	1,658		20	41	41	41	17
18	Vanities, Hardware	2007	532		20	13	13	13	18
19	Kitchen Counters	2007	380		20	11	11	11	19
20	Window Treatments	2007	129		20	4	4	4	20
21	Counter Tops	2007	918		20	27	27	27	21
22	Sprinkler Systems	2007	52,400		20	1,747	1,747	1,747	22
23	Painting	2007	2,485		20	83	83	83	23
24	Flooring, Baseboard Trim	2007	2,109		20	70	70	70	24
25	Window Treatments	2007	409		20	15	15	15	25
26	Paneling	2007	624		20	23	23	23	26
27	Flooring, Carpet	2007	1,641		20	75	75	75	27
28	Storage Building	2007	2,691		20	11	11	11	28
29	Parking Lot Upgrades	2007	11,900		20	298	298	298	29
30	Sewer Upgrades	2007	9,030			301	301	301	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,696,318	\$ 440,798		\$ 196,371	\$ (244,427)	\$ 3,285,815	34

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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	Totals from Page 12D, Carried Forward		\$ 6,696,318	\$ 440,798		\$ 196,371	\$ (244,427)	\$ 3,285,815	1
2	FLOORING,CARPET-A WING	2008	986		20	49	49	49	2
3	ENTRY DOOR REPLACED	2008	5,640		20	282	282	282	3
4	STRAINER, GRID	2008	97		20	5	5	5	4
5	COMMODE REPAIR KIT	2008	95		20	5	5	5	5
6	COMMODE	2008	507		20	25	25	25	6
7	FLOORING, E WING DINING& NUR STA	2008	4,785		20	239	239	239	7
8	VANITY TOPS-B WING	2008	2,030		20	102	102	102	8
9									9
10									10
11	CABINET, MEDICINE, NUTONE	2008	1,544		20	71	71	71	11
12	DOOR,POCKET	2008	1,196		20	55	55	55	12
13									13
14	FLOORING,CARPET BINDING, 650'	2008	325		20	15	15	15	14
15	BAR, FLIP UP	2008	525		20	24	24	24	15
16	FLOORING,CARPET-B WING	2008	5,560		20	255	255	255	16
17									17
18	HARDWARE,GRAB BARS, DOOR PULLS,	2008	2,242		20	93	93	93	18
19	FIXTURES-LIGHTING& PLUMBING FIXT	2008	2,231		20	93	93	93	19
20	LIGHT FIXTURE W/ BULBS	2008	8,330		20	347	347	347	20
21	WALLS & FLOOR, BATHRMS,CERAMIC&W	2008	20,654		20	861	861	861	21
22	CABLE, DATA	2008	348		20	15	15	15	22
23	BARS, FLIP UP	2008	740		20	31	31	31	23
24									24
25	DOORS REPLACED-WINGS B&C	2008	14,664		20	611	611	611	25
26	CONCRETE WK-HC ENTRANCE RAMP(2)	2008	3,400		20	142	142	142	26
27									27
28	PAINTING-EMMANUEL PLACE	2008	2,014		20	76	76	76	28
29	CEILING-GRID&TILE	2008	857		20	32	32	32	29
30									30
31	HARDWARE	2008	50		20	2	2	2	31
32	MIRROR-8,T SEAT-9,COAT HKS-10	2008	724		20	27	27	27	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,775,862	\$ 440,798		\$ 199,826	\$ (240,972)	\$ 3,289,270	34

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

Facility Name & ID Number The Lutheran Home

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	Totals from Page 12E, Carried Forward		\$ 6,775,862	\$ 440,798		\$ 199,826	\$ (240,972)	\$ 3,289,270	1
2									2
3	MED BOXES INSTALLED	2008	2,438		20	91	91	91	3
4	FLOORING, BINDING TAPE, 258'	2008	129		20	5	5	5	4
5	FLOORING, CARPET, VINYL-C WING	2008	1,961		20	74	74	74	5
6	FLOORING, CARPET, VINYL-C9&C10	2008	1,021		20	38	38	38	6
7	FLOORING, CARPET, VINYL-B4, B5	2008	923		20	35	35	35	7
8	FLOORING, CARPET-COMMON AREA	2008	4,055		20	152	152	152	8
9	CIRCUIT BREAKER PANEL,EMERGENCY	2008	1,208		20	45	45	45	9
10	COMMODE	2008	5,935		20	223	223	223	10
11									11
12	HANDICAP RAIL	2008	1,596		20	53	53	53	12
13	CABINET,MEDICINE,KEYES	2008	9,231		20	308	308	308	13
14									14
15									15
16	ELECTRICAL UPGRADES	2008	1,291		20	43	43	43	16
17	DIFFUSER,CEILING, T-BAR	2008	1,695		20	49	49	49	17
18	DAMPER, H&C	2008	383		20	11	11	11	18
19	DEMO REMOVAL	2008	1,030		20	30	30	30	19
20	CONDENSER, 15 TON, BOHN-E WING	2008	20,800		20	607	607	607	20
21	CEILING DIFFUSERS	2008	570		20	17	17	17	21
22	ASPHALT-HC WKG AREA & PARKING SP	2008	55,000		20	1,375	1,375	1,375	22
23	MED BOXES INSTALLED	2008	4,322		20	108	108	108	23
24	PAINT	2008	2,378		20	59	59	59	24
25	PAINT-EP UNIT	2008	140		20	3	3	3	25
26	COUNTER TOP & MATERIALS	2008	856		20	18	18	18	26
27	GRAB BARS	2008	281		20	6	6	6	27
28	FIRE ALARM SYSTEM	2008	7,000		20	146	146	146	28
29	MURAL-EMMANUEL PLACE	2008	5,820		20	121	121	121	29
30	PUSH BUTTON, EMERGENCY-TO EXIT	2008	880		20	18	18	18	30
31	LIGHTING-PROJECT 08-22	2008	209		20	1	1	1	31
32	WALL COVERING & RAIL CAP	2008	6,759		20	28	28	28	32
33	FLOORING-E WING5540	2008	2,788		20	12	12	12	33
34	TOTAL (lines 1 thru 33)		\$ 6,916,561	\$ 440,798		\$ 203,502	\$ (237,296)	\$ 3,292,946	34

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

Facility Name & ID Number The Lutheran Home

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	Totals from Page 12F, Carried Forward		\$ 6,916,561	\$ 440,798		\$ 203,502	\$ (237,296)	\$ 3,292,946	1
2	DUCTWORK-PROJECT # 08-26	2008	350		20	1	1	1	2
3	FLOORING,CARPET-DINING AREA-PROJ	2008	8,038		20	33	33	33	3
4	FLOORING-EVERGREEN DINING RM-PRO	2008	3,747		20	16	16	16	4
5	CARPENTRY WORK	2008	4,348		20	199	199	199	5
6	ELECTRICAL	2008	3,339		20	153	153	153	6
7	PLUMBING	2008	1,595		20	73	73	73	7
8	PAINTING	2008	2,682		20	123	123	123	8
9	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	74	74	74	9
10	CEILING TILES	2008	552		20	25	25	25	10
11	SHOWER ENTRANCE	2008	654		20	30	30	30	11
12	CARPENTRY	2008	5,264		20	241	241	241	12
13	ELECTRICAL	2008	4,510		20	207	207	207	13
14	CARPENTRY WORK	2008	4,741		20	217	217	217	14
15	ELECTRICAL	2008	3,339		20	153	153	153	15
16	PLUMBING	2008	1,595		20	73	73	73	16
17	PAINTING	2008	2,682		20	123	123	123	17
18	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	74	74	74	18
19	CEILING TILES	2008	552		20	25	25	25	19
20	CARPENTRY WORK	2008	4,741		20	217	217	217	20
21	ELECTRICAL	2008	3,339		20	153	153	153	21
22	PLUMBING	2008	1,595		20	73	73	73	22
23	PAINTING	2008	2,682		20	123	123	123	23
24	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	74	74	74	24
25	CEILING TILES	2008	552		20	25	25	25	25
26	CARPENTRY WORK	2008	4,486		20	187	187	187	26
27	ELECTRICAL	2008	3,339		20	139	139	139	27
28	PLUMBING	2008	1,595		20	66	66	66	28
29	PAINTING	2008	2,682		20	112	112	112	29
30	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	68	68	68	30
31	CEILING TILES	2008	552		20	23	23	23	31
32	CARPENTRY WORK	2008	4,486		20	168	168	168	32
33	ELECTRICAL	2008	3,339		20	125	125	125	33
34	TOTAL (lines 1 thru 33)		\$ 7,004,416	\$ 440,798		\$ 206,899	\$ (233,899)	\$ 3,296,342	34

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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	Totals from Page 12G, Carried Forward		\$ 7,004,416	\$ 440,798		\$ 206,899	\$ (233,899)	\$ 3,296,342	1
2	PLUMBING	2008	1,595		20	60	60	60	2
3	PAINTING	2008	2,682		20	101	101	101	3
4	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	61	61	61	4
5	CEILING TILES	2008	552		20	21	21	21	5
6	INSTALLED CABINETS, SINK, PUMP, AND TOP	2008	4,025		20	151	151	151	6
7	ELECTRICAL WORK	2008	850		20	32	32	32	7
8	PLUMBING	2008	1,089		20	41	41	41	8
9	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	860		20	32	32	32	9
10	CARPENTRY WORK	2008	4,486		20	168	168	168	10
11	ELECTRICAL WORK	2008	3,339		20	125	125	125	11
12	PLUMBING	2008	1,595		20	60	60	60	12
13	PAINTING	2008	2,682		20	101	101	101	13
14	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	61	61	61	14
15	CEILING TILES	2008	552		20	21	21	21	15
16	CARPENTRY WORK	2008	4,711		20	177	177	177	16
17	ELECTRICAL WORK	2008	3,339		20	125	125	125	17
18	PLUMBING	2008	1,595		20	60	60	60	18
19	PAINTING	2008	2,682		20	101	101	101	19
20	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	61	61	61	20
21	CEILING TILES	2008	552		20	21	21	21	21
22	CARPENTRY WORK	2008	4,741		20	158	158	158	22
23	ELECTRICAL WORK	2008	3,339		20	111	111	111	23
24	PLUMBING	2008	1,595		20	53	53	53	24
25	PAINTING	2008	2,682		20	89	89	89	25
26	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	54	54	54	26
27	CEILING TILES	2008	552		20	18	18	18	27
28	CARPENTRY WORK	2008	4,486		20	150	150	150	28
29	ELECTRICAL WORK	2008	3,339		20	111	111	111	29
30	PLUMBING	2008	1,595		20	53	53	53	30
31	PAINTING	2008	2,682		20	89	89	89	31
32	GENERAL CONTRACTORS OVERHEAD AND PROFIT	2008	1,620		20	54	54	54	32
33	CEILING TILES	2008	552		20	18	18	18	33
34	TOTAL (lines 1 thru 33)		\$ 7,075,265	\$ 440,798		\$ 209,435	\$ (231,363)	\$ 3,298,879	34

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2008 Ending: 12/31/2008

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	\$ 516,523	\$	\$ 47,708	\$ 47,708	10	\$ 231,521	71
72	Current Year Purchases	80,499		6,699	6,699	10	6,698	72
73	Fully Depreciated Assets	873,637				10	873,637	73
74								74
75	TOTALS	\$ 1,470,659	\$	\$ 54,407	\$ 54,407		\$ 1,111,856	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	Facility	Car & Silverado	2000	\$ 30,750	\$	\$ 960	\$ 960	8	\$ 30,750	76
77	Facility	Foor 2002 15 Pass	2002	56,998				5	56,998	77
78	Facility	Dodge Grand Caravan	2006	19,162		3,832	3,832	5	9,033	78
79	Facility	Vehicle Wheelchair Conv	2007	16,026		2,938	2,938	5	6,143	79
80	TOTALS			\$ 122,936	\$	\$ 7,730	\$ 7,730		\$ 102,924	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)		\$ 8,997,928	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 440,798	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 271,572	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (169,226)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 4,513,659	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	Non Care Combined Assets	\$ 57,542,206	\$ 1,853,748	\$ 14,934,809	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 57,542,206	\$ 1,853,748	\$ 14,934,809	91

G. Construction-in-Progress

	Description	Cost	
92	Renovations	\$ 154,597	92
93			93
94			94
95		\$ 154,597	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.

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning: 1/1/2008

Ending: 12/31/2008

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	TOTAL				\$			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.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

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: \$ _____ Description: _____

(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	TOTAL		\$	\$	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)	
TOTAL TRAINED	

- (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.

Facility Name & ID Number The Lutheran Home# 0019109

Report Period Beginning:

1/1/2008

Ending:

12/31/2008

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	V10A-3	hrs	\$	1,992	\$ 188,892	\$	1,992	\$ 188,892	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		780	67,465		780	67,465	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		3,011	303,914		3,011	303,914	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	C39-2	# of prescripts				192,573		192,573	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	5,782	\$ 560,271	\$ 192,573	5,782	\$ 752,844	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.

Facility Name & ID Number The Lutheran Home# 0019109Report Period Beginning: 1/1/2008

Ending:

12/31/2008

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2008

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,572,727	\$	1
2	Cash-Patient Deposits	2,000		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>50,000</u>)	915,057		3
4	Supply Inventory (priced at)	36,590		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	(10,600)		7
8	Accounts Receivable (owners or related parties)	50,357		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,566,131	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	4,052,053		12
13	Land	369,068		13
14	Buildings, at Historical Cost	63,523,937		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	3,016,197		16
17	Accumulated Depreciation (book methods)	(19,448,468)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP)	154,597		22
23	Other(specify): <u>Deferred Financing Cost</u>	520,567		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 52,187,951	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 54,754,082	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 43,967	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	254,347		30
31	Accrued Taxes Payable (excluding real estate taxes)	5,362		31
32	Accrued Real Estate Taxes(Sch.IX-B)	272,964		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due To Related Party</u>	234		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 576,874	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	41,281,844		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Entrance Fees Payable</u>	31,952,289		43
44	<u>Resident Deposits</u>	420,949		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 73,655,082	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 74,231,956	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ (19,477,874)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 54,754,082	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (16,237,332)	1
2	Restatements (describe):		2
3	<u>Inclusion of IL and AL</u>	(1,479,643)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (17,716,975)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,760,899)	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)	\$ (1,760,899)	17
B. Transfers (Itemize):			
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)	\$ (19,477,874)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number The Lutheran Home# 0019109Report Period Beginning: 1/1/2008Ending: 12/31/2008**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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,005,181	1
2	Discounts and Allowances for all Levels	(470,348)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,534,833	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	838,462	6
7	Oxygen	29,017	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 867,479	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	131	12
13	Barber and Beauty Care	26,971	13
14	Non-Patient Meals	2,918	14
15	Telephone, Television and Radio	218	15
16	Rental of Facility Space		16
17	Sale of Drugs	233,701	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,495	19
20	Radiology and X-Ray		20
21	Other Medical Services	179,673	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 458,107	23
D. Non-Operating Revenue			
24	Contributions	133,914	24
25	Interest and Other Investment Income***	(336,590)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ (202,676)	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Designated Expense	(41,760)	28
28a	Independent and Assisted Living Revenue	7,417,363	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,375,603	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,033,346	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	3,490,286	31
32	Health Care	3,019,993	32
33	General Administration	2,432,693	33
B. Capital Expense			
34	Ownership	4,957,042	34
C. Ancillary Expense			
35	Special Cost Centers	467,973	35
36	Provider Participation Fee	46,665	36
D. Other Expenses (specify):			
37	Non-Reimbursable	1,359,394	37
38	Gift Shop - Other	20,199	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,794,245	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,760,899)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,760,899)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning: 1/1/2008

Ending:

12/31/2008

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	\$ 65,970	\$ 31.72	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,429	19,419	441,842	22.75	3
4	Licensed Practical Nurses	26,708	30,262	598,938	19.79	4
5	CNAs & Orderlies	66,730	73,975	928,952	12.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	17,998	18,009	203,496	11.30	10
11	Social Service Workers	3,100	3,493	64,541	18.48	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	61,324	69,760	800,109	11.47	15
16	Dishwashers					16
17	Maintenance Workers	18,579	22,140	331,226	14.96	17
18	Housekeepers	26,845	30,262	323,801	10.70	18
19	Laundry	7,883	8,898	112,318	12.62	19
20	Administrator	1,928	2,160	96,350	44.61	20
21	Assistant Administrator	1,968	2,160	71,069	32.90	21
22	Other Administrative	9,320	10,179	171,211	16.82	22
23	Office Manager					23
24	Clerical					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	1,348	1,532	33,486	21.86	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	5,957	6,366	142,133	22.33	33
34	TOTAL (lines 1 - 33)	268,997	300,695	\$ 4,385,442 *	\$ 14.58	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	361	\$ 18,063	V01-3	35
36	Medical Director	Monthly	4,550	V09-3	36
37	Medical Records Consultant	16	1,750	V10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	1,800	V39-3	39
40	Physical Therapy Consultant	8	476	V10a-3	40
41	Occupational Therapy Consultant	1	53	V10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1	43	V10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	35	2,971	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	518	\$ 29,706		49

C. CONTRACT NURSES

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

Facility Name & ID Number The Lutheran Home

0019109

Report Period Beginning: 1/1/2008

Ending: 12/31/2008

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	
Lorraine Neitzer	Administrator	0	\$ 96,350	Workers' Compensation Insurance	\$ 89,979	IDPH License Fee	\$ 995	
Shelly Goodin	Asst Administrator	0	71,069	Unemployment Compensation Insurance	0	Advertising: Employee Recruitment	2,673	
				FICA Taxes	218,499	Health Care Worker Background Check		
				Employee Health Insurance	239,010	(Indicate # of checks performed <u>146</u>)	3,655	
				Employee Meals	0	Patient Background Checks	80	
				Illinois Municipal Retirement Fund (IMRF)*				
				Life Insurance	5,295	Publications	231	
				Disability Insurance	11,925	LSN Dues	3,602	
				Associate Council	1,090	Chamber of Commerce & Memberships	1,240	
				Savings and Revenue Sharing	64,218	AAOD Software License	1,356	
				Safety and Shining Star Program	755	Less: Public Relations Expense	()	
				Employee Shots and Testing	2,456	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 167,419				\$ 633,227			\$ 14,552	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
	\$					\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$				\$			9,425	
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type	Amount					()	
Heinold Banwart	Accounting	\$ 7,900					(agree to Sch. V, line 24, col. 8)	
LarsonAllen	Accounting	9,538					TOTAL	
Stolar Partnership	Legal	33					\$ 9,425	
Heyl Roster Voelker & Allen	Legal	3,851						
Lutheran Senior Services	Management Fees	343,211						
ADP	Payroll Processing	36,980						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	
\$ 401,513				\$				

* Attach copy of IMRF notifications

**See instructions.

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. Life Service Network - \$2,001
- (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? _____
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 26,468 Line 39
- (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. \$ 46,665
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? No 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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,918
- (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. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: LarsonAllen LLP 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? N/A
Attach invoices and a summary of services for all architect and appraisal fees.