



Facility Name & ID Number Lutheran Home For The Aged

# 0005090 Report Period Beginning: 07/01/08 Ending: 06/30/09

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 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	46	3,655	21,267	24,968	8	
9	SNF/PED					9	
10	ICF	31,959	53,363		85,322	10	
11	ICF/DD					11	
12	SC	747	22,002		22,749	12	
13	DD 16 OR LESS					13	
14	TOTALS	32,752	79,020	21,267	133,039	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.98%

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 08/01/1953

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 20,129

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: 06/30/2009 Fiscal Year: 06/30/2009

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

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/08 Ending: 06/30/09

**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	1,383,018	272,684	14,997	1,670,699		1,670,699	(218,834)	1,451,865		1
2	Food Purchase		1,715,935		1,715,935		1,715,935	(897,053)	818,882		2
3	Housekeeping	605,955	133,138	282,531	1,021,624		1,021,624	(63,989)	957,635		3
4	Laundry	137,452	85,178	39,008	261,638		261,638		261,638		4
5	Heat and Other Utilities			1,229,386	1,229,386		1,229,386	(436,700)	792,686		5
6	Maintenance	903,392	155,042	877,412	1,935,846		1,935,846	(161,557)	1,774,289		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	3,029,817	2,361,977	2,443,334	7,835,128		7,835,128	(1,778,133)	6,056,995		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			30,081	30,081		30,081		30,081		9
10	Nursing and Medical Records	12,179,984	877,901	133,973	13,191,858		13,191,858	(20,429)	13,171,429		10
10a	Therapy		11,580		11,580		11,580	(59,990)	(48,410)		10a
11	Activities		36,584	1,015	37,599		37,599	(9,366)	28,233		11
12	Social Services							128,873	128,873		12
13	CNA Training										13
14	Program Transportation			128	128		128		128		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	12,179,984	926,065	165,197	13,271,246		13,271,246	39,088	13,310,334		16
	<b>C. General Administration</b>										
17	Administrative	311,971		2,949,996	3,261,967		3,261,967	(2,768,468)	493,499		17
18	Directors Fees										18
19	Professional Services			39,962	39,962		39,962	98,328	138,290		19
20	Dues, Fees, Subscriptions & Promotions			31,489	31,489		31,489	47,904	79,393		20
21	Clerical & General Office Expenses	358,355	94,868	1,860,736	2,313,959		2,313,959	(1,177,370)	1,136,589		21
22	Employee Benefits & Payroll Taxes			1,224,718	1,224,718		1,224,718	3,294,311	4,519,029		22
23	Inservice Training & Education										23
24	Travel and Seminar			16,762	16,762		16,762	419	17,181		24
25	Other Admin. Staff Transportation			8,041	8,041		8,041	4,994	13,035		25
26	Insurance-Prop.Liab.Malpractice			65,470	65,470		65,470	163,075	228,545		26
27	Other (specify):*							393,081	393,081		27
28	<b>TOTAL General Administration</b>	670,326	94,868	6,197,174	6,962,368		6,962,368	56,274	7,018,642		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	15,880,127	3,382,910	8,805,705	28,068,742		28,068,742	(1,682,771)	26,385,971		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 &amp; ID Number

Lutheran Home For The Aged

#0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			2,875,255	2,875,255		2,875,255	(587,846)	2,287,409			30
31	Amortization of Pre-Op. & Org.			28,945	28,945		28,945	(28,945)				31
32	Interest			1,083,912	1,083,912		1,083,912	(535,643)	548,269			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			116,949	116,949		116,949		116,949			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			4,105,061	4,105,061		4,105,061	(1,152,434)	2,952,627			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,087,937	2,043,861	3,131,798		3,131,798	(109,318)	3,022,480			39
40	Barber and Beauty Shops	142,883	5,358	7,660	155,901		155,901	(155,901)				40
41	Coffee and Gift Shops		55,468		55,468		55,468	(55,468)				41
42	Provider Participation Fee			176,660	176,660		176,660	(365)	176,295			42
43	Other (specify):*	538,956	4,121	101,385	644,462		644,462	(644,462)				43
44	<b>TOTAL Special Cost Centers</b>	681,839	1,152,884	2,329,566	4,164,289		4,164,289	(965,514)	3,198,775			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	16,561,966	4,535,794	15,240,332	36,338,092		36,338,092	(3,800,719)	32,537,373			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

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	(405,711)	02		4
5	Telephone, TV & Radio in Resident Rooms	(59,981)	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	450,568	30		9
10	Interest and Other Investment Income	(178,365)	32		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)	(8,265)	10		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	(105,504)	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	(5,159,283)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (5,466,541)</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)	1,665,822		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 1,665,822</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (3,800,719)</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						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	

SEE ACCOUNTANTS' COMPILATION REPORT

**Lutheran Home For The Aged**ID# 0005090Report Period Beginning: 07/01/08Ending: 06/30/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Senior Fit	\$ (59,990)	10a	1
2	Miscellaneous Income	(195)	21	2
3	Election Poll Income	(300)	21	3
4	Maintenance Income	(2,655)	06	4
5	Music Income	(5,325)	11	5
6	Volunteer Income	(27)	21	6
7	Arts & Crafts Income	(4,041)	11	7
8	Printing/Records Income	(164)	10	8
9	Cellular Antenna	(21,000)	05	9
10	Application Fees	(9,230)	21	10
11	Funeral Room Usage	(24,475)	06	11
12	Beauty Shop Salaries	(142,883)	40	12
13	LV Medical Fees	(4,500)	10	13
14	LV Security	(26,365)	06	14
15	Consulting Retainer	(7,500)	10	15
16	Clinic Rent	(46,312)	06	16
17	Commitment 26 Expense	(22,038)	21	17
18	Amortization- Administration	(28,945)	31	18
19	Marketing Salaries	(279,971)	43	19
20	Marketing Supplies	(4,121)	43	20
21	Marketing Services- Other Expenses	(101,385)	43	21
22	Beauty Shop Supplies	(5,134)	40	22
23	Beauty Shop- Other Expenses & Services	(7,884)	40	23
24	Variety Store Supplies	(55,468)	41	24
25	Cable Television	(31,179)	05	25
26	Hearthstone Food Service Salaries	(258,985)	43	26
27	Excess Provider Fee	(365)	42	27
28	Food Service Discounts	(12,610)	02	28
29	Pharmacy Discounts	(109,318)	39	29
30	Other Discounts	(3,758)	21	30
31	Bank Fees	(7,366)	21	31
32	Unrealized Games	(715,694)	21	32
33	Change in Fair Value of Derivatives	(539,246)	21	33
34	Non-Care Interest	(366,641)	32	34
35	Non-Allowable Legal	(325)	19	35
36	Non-Allowable Seminar	(815)	24	36
37	Out of State Travel	(258)	25	37
38	Non-Care Depreciation	(1,038,414)	30	38
39	Non-Care Utilities	(384,521)	05	39
40	Non-Care Housekeeping	(63,989)	03	40
41	Capitalized R&M	(68,325)	06	41
42	Hearthstone & Adult Day Care- Dietary Costs	(218,834)	01	42
43	Healthstone & Adult Day Care- Food Costs	(478,732)	02	43
44				44
45				45
46				46
47				47
48		-		48
49	<b>Total</b>	(5,159,283)		49

Lutheran Home For The Aged

ID# 0005090

Report Period Beginning: 07/01/08

Ending: 06/30/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	(218,834)											(218,834)	1
2	Food Purchase	(897,053)											(897,053)	2
3	Housekeeping	(63,989)											(63,989)	3
4	Laundry													4
5	Heat and Other Utilities	(436,700)											(436,700)	5
6	Maintenance	(168,132)		6,575									(161,557)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(1,784,708)</b>		<b>6,575</b>									<b>(1,778,133)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(20,429)											(20,429)	10
10a	Therapy	(59,990)											(59,990)	10a
11	Activities	(9,366)											(9,366)	11
12	Social Services			128,873									128,873	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(89,785)</b>		<b>128,873</b>									<b>39,088</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(2,768,468)									(2,768,468)	17
18	Directors Fees													18
19	Professional Services	(325)		98,653									98,328	19
20	Fees, Subscriptions & Promotions			47,904									47,904	20
21	Clerical & General Office Expenses	(1,463,339)		285,969									(1,177,370)	21
22	Employee Benefits & Payroll Taxes			3,294,311									3,294,311	22
23	Inservice Training & Education													23
24	Travel and Seminar	(815)		1,234									419	24
25	Other Admin. Staff Transportation	(258)		5,252									4,994	25
26	Insurance-Prop.Liab.Malpractice			163,075									163,075	26
27	Other (specify):*			393,081									393,081	27
28	<b>TOTAL General Administration</b>	<b>(1,464,737)</b>		<b>1,521,011</b>									<b>56,274</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(3,339,230)</b>		<b>1,656,459</b>									<b>(1,682,771)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/08

Ending:

06/30/09

## 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	(587,846)											(587,846)	30
31	Amortization of Pre-Op. & Org.	(28,945)											(28,945)	31
32	Interest	(545,006)		9,363									(535,643)	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>(1,161,797)</b>		<b>9,363</b>									<b>(1,152,434)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(109,318)											(109,318)	39
40	Barber and Beauty Shops	(155,901)											(155,901)	40
41	Coffee and Gift Shops	(55,468)											(55,468)	41
42	Provider Participation Fee	(365)											(365)	42
43	Other (specify):*	(644,462)											(644,462)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(965,514)</b>											<b>(965,514)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(5,466,541)		1,665,822									(3,800,719)	45

**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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	14

\* 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	17 Administrative Allocation	\$ 2,949,996	Lutheran Home and Services for the Aged	100.00%	\$	\$ (2,949,996)
16	V	2 Food Purchases		Lutheran Home and Services for the Aged	100.00%		
17	V	6 Maintenance		Lutheran Home and Services for the Aged	100.00%	6,575	6,575
18	V	12 Pastoral Services		Lutheran Home and Services for the Aged	100.00%	128,873	128,873
19	V	17 Administrative		Lutheran Home and Services for the Aged	100.00%	181,528	181,528
20	V	19 Professional Fees		Lutheran Home and Services for the Aged	100.00%	98,653	98,653
21	V	20 Dues & Subscriptions		Lutheran Home and Services for the Aged	100.00%	47,904	47,904
22	V	21 Clerical & General Office		Lutheran Home and Services for the Aged	100.00%	285,969	285,969
23	V	22 Employee Benefits		Lutheran Home and Services for the Aged	100.00%	3,294,311	3,294,311
24	V	24 Travel & Seminar		Lutheran Home and Services for the Aged	100.00%	1,234	1,234
25	V	25 Other Admin. Staff Transportation		Lutheran Home and Services for the Aged	100.00%	5,252	5,252
26	V	26 Liability Insurance		Lutheran Home and Services for the Aged	100.00%	163,075	163,075
27	V	27 Other - Employee Benefits		Lutheran Home and Services for the Aged	100.00%	393,081	393,081
28	V	32 Interest Expense		Lutheran Home and Services for the Aged	100.00%	9,363	9,363
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,949,996			\$ 4,615,818	\$ * 1,665,822

\* 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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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:	
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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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	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: 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		
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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name &amp; ID Number

Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

## 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	0.00%	See Attached	15.00	37.50%	Alloc. Salary	\$ 142,933	17-07	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	\$ 142,933		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:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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.

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 Purchases			\$	\$		\$	1
2	6	Maintenance			25,612			6,575	2
3	12	Pastoral Services			329,431	318,385		128,873	3
4	17	Administrative			98,659	241,592		181,528	4
5	19	Professional Fees			253,497			98,653	5
6	20	Dues & Subscriptions			215,519			47,904	6
7	21	Clerical & General Office			1,114,623	799,726		285,969	7
8	22	Employee Benefits			3,294,311			3,294,311	8
9	24	Travel & Seminar			3,913			1,234	9
10	25	Other Admin. Staff Transportation			13,426			5,252	10
11	26	Liability Insurance			416,858			163,075	11
12	27	Other - Employee Benefits			1,407,358			393,081	12
13	32	Interest Expense			23,934			9,363	13
14	43	Hearthstone/ Other			663,168	656,964			14
15	10	Nur. & Med. - Hearthstone			13,019				15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 7,873,328	\$ 2,016,667		\$ 4,615,818	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**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

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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	
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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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

1	2	3	4	5	6	7	8	9	
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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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**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
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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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

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
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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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending: 06/30/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

# 0005090 Report Period Beginning: 07/01/08 Ending: 06/30/09

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:

07/01/08

Ending: 06/30/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

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	2	3	4	5	6	7	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			
<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 Capital Lease		X							12,173	6								
7	Interest on Resident Assets		X							16,662	7								
8	See Supplemental Schedule					600,000	1,200,000			33,280	8								
9	TOTAL Facility Related					\$ 600,000	\$ 1,200,000			\$ 62,115	9								
<b>B. Non-Facility Related*</b>																			
10	Revenue Bonds		X	Residential Unit Con.		24,285,000	24,969,278			1,031,161	10								
11	Non-Care Interest		X							(366,642)	11								
12	Investment Income		X							(178,365)	12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related					\$ 24,285,000	\$ 24,969,278			\$ 486,154	14								
15	TOTALS (line 9+line14)					\$ 24,885,000	\$ 26,169,278			\$ 548,269	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.)

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 &amp; ID Number

Lutheran Home For The Aged

# 0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

## 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	7	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	Allocation from LHSA		X				\$			\$ 9,363	8									
9	Fifth Third Bank		X	Line of Credit		6/12/2008		600,000	1,200,000		23,917	9								
10											10									
11											11									
12											12									
13											13									
14	<b>TOTAL Working Capital</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.)

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:

07/01/08

Ending:

06/30/09

**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:**

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

# 0005090

Report Period Beginning:

07/01/08

Ending:

06/30/09

**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 BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	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	540	540	8,412	9
10	Various		1980	128,110		20	6,406	6,406	89,492	10
11	Various		1981	1,686,911		20	84,346	84,346	1,144,693	11
12	Various		1982	881,456		20	44,073	44,073	580,497	12
13	Various		1983	733,983		20	36,699	36,699	468,702	13
14	Various		1984	650,719		20	32,536	32,536	402,516	14
15	Various		1985	335,901		20	16,795	16,795	201,059	15
16	Various		1986	31,815		20	1,591	1,591	18,407	16
17	Various		1987	36,747		20	1,837	1,837	20,526	17
18	Various		1988	125,105		20	6,255	6,255	67,374	18
19	Various		1989	5,271		20	264	264	2,736	19
20	Various		1990	9,600		20	480	480	4,510	20
21	Various		1991	65,975		20	3,299	3,299	31,575	21
22	Various		1992	254,620		20	12,731	12,731	116,040	22
23	Various		1993	60,706		20	3,035	3,035	26,621	23
24	Various		1994	164,661		20	8,233	8,233	68,926	24
25	Various		1995	40,474		20	2,024	2,024	16,129	25
26	Various		1996	40,722		20	2,036	2,036	15,193	26
27	Various		1997	20,182		20	1,009	1,009	7,215	27
28	Various		1998	7,097,469		20	354,873	354,873	2,395,659	28
29	Various		1999	3,328,341		20	166,417	166,417	1,430,977	29
30	Various		2000	685,387		20	34,269	34,269	278,794	30
31	Various		2001	4,120,711		20	206,036	206,036	1,895,817	31
32	Various		2002	1,163,245		20	58,162	58,162	426,688	32
33	Various		2003	1,077,127		20	53,856	53,856	358,178	33
34	Various		2004	1,194,296		20	59,715	59,715	329,386	34
35	Various		2005	707,268		20	35,363	35,363	163,928	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**

Report Period Beginning:

**07/01/08**

Ending:

**06/30/09**

**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					1,836,841	(1,836,841)		69
70		\$ 33,009,012	\$ 1,836,841		\$ 1,232,880	\$ (603,961)	\$ 10,570,050	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:

07/01/08

Ending:

06/30/09**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>		\$ 33,009,012	\$ 1,836,841		\$ 1,232,880	\$ (603,961)	\$ 10,570,050	1
2	Stairwell Handrails (2500)	2006	1,907		20	95	95	381	2
3	Elevator Cable (4707)	2006	3,590		20	180	180	718	3
4	Seal Coating (4595)	2006	3,505		20	175	175	701	4
5	Steel Door & Frame (3,994)	2006	3,047		20	152	152	609	5
6	Main Sewer Replacement (9,875)	2006	7,533		20	377	377	1,507	6
7	Hot Water Boiler (63,300)	2006	48,285		20	2,414	2,414	9,657	7
8	Paint Doors & Frames (2,304)	2006	1,757		20	88	88	351	8
9	Two Chillers (44,000)	2006	33,563		20	1,678	1,678	6,713	9
10	Telephone Messaging System (52,337)	2006	39,923		20	1,996	1,996	7,985	10
11	Telephone System Upgrade (1,950)	2006	1,487		20	74	74	297	11
12	Fire Sprinkler Work (1,450)	2006	3,433		20	172	172	687	12
13	Labor & Material, Tool & Eqip.(5,800)	2006	4,424		20	221	221	664	13
14	Elevator Project1,2 & 5(82,000)	2006	82,000		20	4,100	4,100	11,327	14
15	S & G Communications 5E Data Cables (7,084)	2006	7,084		20	354	354	979	15
16	New Heating System Boiler # 1 (89,945)	2006	68,610		20	3,431	3,431	10,292	16
17	New 100 Ton Roof Mounted(79,950)	2006	79,950		20	3,998	3,998	11,044	17
18	S & G Communications - Instal(16,435)	2006	16,435		20	822	822	2,270	18
19	Replace Hydraulic Cylinder(102,306)	2006	102,306		20	5,115	5,115	14,133	19
20	Material & Labor For Fire Protection(13,850)	2006	10,565		20	528	528	1,585	20
21	Floor In General Store (17,500)	2006	13,349		20	667	667	3,337	21
22	Landscaping (4,155)	2006	3,169		20	158	158	475	22
23	Hvac Repair (2,850)	2006	2,850		20	143	143	408	23
24	Chiller Repair (3,220)	2006	3,220		20	161	161	431	24
25	Walk-In Freezer Repair (4,448)	2006	4,448		20	222	222	568	25
26	Repair Ceramic Floor (2,615)	2006	1,995		20	100	100	369	26
27	250 Horsepower Hot Water Boiler(48,000)	2007	36,614		20	1,831	1,831	5,492	27
28	Fire/Smoke Dampers & Hvac(10,995)	2007	8,387		20	419	419	1,258	28
29	100 Ton Roof Mounted Chiller(64,000)	2007	64,000		20	3,200	3,200	8,841	29
30	Hot Water Boiler, Iron Fireman(24,110)	2007	18,391		20	920	920	2,759	30
31	Install Rotons On Doors (3,834)	2007	3,834		20	192	192	483	31
32	Concrete Walk And Ramp Sections (3,000)	2007	3,000		20	150	150	407	32
33	Concrete Walk (3,700)	2007	3,700		20	185	185	484	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 33,695,374	\$ 1,836,841		\$ 1,267,198	\$ (569,643)	\$ 10,677,262	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:

07/01/08

Ending:

06/30/09**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>		\$ 33,695,374	\$ 1,836,841		\$ 1,267,198	\$ (569,643)	\$ 10,677,262	1
2	Exhaust Fan (2,530)	2007	2,530		20	127	127	394	2
3	Electrical Work \$2940	2007	2,940		20	147	147	294	3
4	Electrical Work \$4301	2007	4,301		20	215	215	430	4
5	Strainers And Piping \$6975	2007	6,975		20	349	349	698	5
6	Landscaping \$96618	2007	96,618		20	4,831	4,831	9,662	6
7	Electrical Work \$4075	2007	4,075		20	204	204	408	7
8	Electrical Work \$3725	2007	3,725		20	186	186	372	8
9	Roof And Ductwork \$7644	2007	5,831		20	292	292	583	9
10	Valves \$2500	2007	2,500		20	125	125	250	10
11	Sump Pump Replacement \$13868	2007	13,868		20	693	693	1,387	11
12	Mixer Valve \$5321	2007	5,321		20	266	266	532	12
13	Mechanical Pipe Insulating \$7644	2007	7,644		20	382	382	764	13
14	Sump Pump Controls \$2243	2007	2,243		20	112	112	224	14
15	Electrical For Sump Pump \$2028	2007	2,028		20	101	101	203	15
16	Electrical Upgrade To Lower Level \$21892	2007	21,892		20	1,095	1,095	2,189	16
17	Electrical Breaker Breaker Pan \$2670	2007	2,670		20	133	133	267	17
18	New Security Cameras \$17895	2007	17,895		20	895	895	1,790	18
19	Carpet- Employee Entrance \$763	2007	763		20	38	38	76	19
20	Carpet- Olson Center \$519	2007	519		20	26	26	52	20
21	Carpet Pavillion \$877	2007	877		20	44	44	88	21
22	Sealcofing \$11874	2007	11,874		20	594	594	1,187	22
23	Trees \$12695	2007	12,695		20	635	635	1,269	23
24	(2) 14 Foot Street Lights \$3281	2007	3,281		20	164	164	328	24
25	Trees \$547	2007	547		20	27	27	55	25
26	Plants And Scrubs \$1866	2007	1,866		20	93	93	187	26
27	Trees \$1946	2007	1,946		20	97	97	195	27
28	Resurfacing Of Village Drive \$20141	2007	20,141		20	1,007	1,007	2,014	28
29	Landscaping Improvements \$4291	2007	4,291		20	215	215	429	29
30	Stained Glass Window \$2200	2007	2,200		20	110	110	220	30
31	Security System \$3926	2008	3,926		20	196	196	589	31
32	Compressor \$3190	2008	3,190		20	160	160	319	32
33	Painting \$4180	2008	4,180		20	209	209	418	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 33,970,724	\$ 1,836,841		\$ 1,280,966	\$ (555,875)	\$ 10,705,134	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:

07/01/08

Ending:

06/30/09**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>		\$ 33,970,724	\$ 1,836,841		\$ 1,280,966	\$ (555,875)	\$ 10,705,134	1
2	Water Piping \$5021	2008	5,021		20	251	251	502	2
3	Medical Center Improvement \$15694	2008	15,694		20	785	785	1,569	3
4	Carpet \$458	2008	458		20	23	23	46	4
5	Tinaglia Architects- As Built \$863	2008	863		20	43	43	86	5
6	Super Electric Construction Electric \$4400	2008	3,356		20	168	168	168	6
7	Roof Top Repair- All Thermal \$5475	2008	4,176		20	209	209	209	7
8	Roof Top Repair- All Thermal \$4474	2008	3,413		20	171	171	171	8
9	Roof Top Repair- All Thermal \$3995	2008	3,047		20	152	152	152	9
10	Carpet- Olson Center #288B \$690	2008	526		20	26	26	26	10
11	Carpet- Olson Center #269B \$860	2008	656		20	33	33	33	11
12	Carpet Olson Center 129A \$690	2008	526		20	26	26	26	12
13	Carpet Employee Lunch Room \$5830	2008	4,446		20	222	222	222	13
14	Jacobs & Sons Resurfacing \$9877	2008	7,534		20	377	377	377	14
15	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	316	15
16	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	316	16
17	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	316	17
18	Adt Security System \$10968	2008	8,366		20	418	418	418	18
19	Henkle- Electric Exec. Conf Room \$850	2008	648		20	32	32	32	19
20	Henkle- Electrical Service Work \$470	2008	359		20	18	18	18	20
21	Horizon Group Cabinetry & Counters \$12975	2008	9,897		20	495	495	495	21
22	West Town- Refridgeration \$102607	2008	78,269		20	3,913	3,913	3,913	22
23	Mid Counties Development \$1335	2008	1,018		20	51	51	51	23
24	Mid Counties Development \$14082	2008	10,742		20	537	537	537	24
25	Gypsum Supply- Drywall \$5578	2008	4,255		20	213	213	213	25
26	Contract Builders- Hardware \$2273	2008	1,734		20	87	87	87	26
27	Painting & Decorating \$2450	2008	1,869		20	93	93	93	27
28	Plumbing & Sewer \$4180	2008	3,189		20	159	159	159	28
29	Henkle- Electric Phase Ii \$14518	2008	11,074		20	554	554	554	29
30	Mid Counties Development \$16703	2008	12,741		20	637	637	637	30
31	Fire Control Sprinkler \$13600	2008	10,374		20	519	519	519	31
32	One Source Roofing Phase Ii \$2105	2008	1,606		20	80	80	80	32
33	Alarm System- Phase Ii \$4346	2008	3,315		20	166	166	166	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 34,198,870	\$ 1,836,841		\$ 1,292,373	\$ (544,468)	\$ 10,717,643	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:

07/01/08

Ending:

06/30/09

## 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>		\$ 34,198,870	\$ 1,836,841		\$ 1,292,373	\$ (544,468)	\$ 10,717,643	1
2	Mid Counties Development - Consulting \$10158	2008	7,749		20	387	387	387	2
3	Mid Counties Development \$3059	2008	2,333		20	117	117	117	3
4	Access Control System \$5792	2008	4,418		20	221	221	221	4
5	Answers On Demand \$6261	2008	4,776		20	239	239	239	5
6	Elevator Repair	2008	2,136		20	107	107	107	6
7	Feed System Installation	2008	1,907		20	95	95	95	7
8	Painting	2008	4,615		20	231	231	231	8
9	Roofing/Masonry Work	2008	2,594		20	130	130	130	9
10	Electric Work	2008	2,271		20	114	114	114	10
11	Electric Work	2008	2,241		20	112	112	112	11
12	Flooring/Concrete	2008	2,407		20	120	120	120	12
13	Roofing/Siding Repair	2008	3,661		20	183	183	183	13
14	Carpet- Olson Center #211A \$690	2009	526		20	26	26	26	14
15	Hvac Service Group Rtu #42 \$15845	2009	12,087		20	604	604	604	15
16	Carpet- Hs Attic Stock Replacement \$14941	2009	11,397		20	570	570	570	16
17	Carpet- Hs Unit #312 \$44416	2009	33,881		20	1,694	1,694	1,694	17
18	Carrier Corporation - Air \$5610	2009	4,279		20	214	214	214	18
19	Lampignano & Son - Concrete \$11441	2009	8,727		20	436	436	436	19
20	Hvac Repair	2009	14,557		20	728	728	728	20
21	Door System Repair	2009	3,009		20	150	150	150	21
22	Plumbing-Valves & Lines	2009	4,872		20	244	244	244	22
23	Facility Construction-Concrete Walks	2009	2,136		20	107	107	107	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>		\$ 34,335,449	\$ 1,836,841		\$ 1,299,202	\$ (537,639)	\$ 10,724,472	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:

07/01/08

Ending:

06/30/09

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company Information</b>								1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								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									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:

**07/01/08**

Ending:

**06/30/09**

**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		\$	\$		\$	\$	\$
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>	\$	\$		\$	\$	\$

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	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>Related Party Information</b>		\$	\$		\$	\$	\$	1
2 <b>Buildings:</b>								2
3								3
4								4
5								5
6								6
7								7
8 <b>Leasehold Improvements:</b>								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								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	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								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 (12H & 12I lines 1 thru 33)		\$	\$		\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	\$ 9,401,787	\$	\$ 940,179	\$ 940,179	10	\$ 9,583,847	71
72	Current Year Purchases	124,583		12,458	12,458	10	12,458	72
73	Fully Depreciated Assets	1,716,400				10	1,716,400	73
74								74
75	TOTALS	\$ 11,242,770	\$	\$ 952,637	\$ 952,637		\$ 11,312,706	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- See Schedule	AUTO- See Supp Schedule	2008	\$ 348,285	\$	\$ 35,570	\$ 35,570	5	\$ 286,544	76
77										77
78										78
79										79
80	TOTALS			\$ 348,285	\$	\$ 35,570	\$ 35,570		\$ 286,544	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)	\$ 45,946,729	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,836,841	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,287,409	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 450,568	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 22,323,722	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 - 2007	\$ 654,020	\$ 32,701	\$ 98,103	86
87	Capitalized R & M-Non-Care - 2007	8,156			87
88	NonCare \$1394208 - 2008	1,394,208	69,710	139,420	88
89	2009 NonCare Assets - 2009	487,466	33,878	33,878	89
90	2005 & 2006 Non-Care Assets - 2006	14,893,991	902,125	6,022,278	90
91	TOTALS	\$ 17,437,841	\$ 1,038,414	\$ 6,293,679	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.

**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

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: \$ 116,949 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	TOTAL		\$ _____	\$ _____	21

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 \$ \_\_\_\_\_

\* 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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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**

<b>COMPLETED</b>	
1. From this facility	
2. From other facilities (f)	
<b>DROP-OUTS</b>	
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	\$		\$ 783,476	\$		\$ 783,476	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			34,526			34,526	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,134,787			1,134,787	4
5	Physician Care	39 - 03	visits			6,790			6,790	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				1,080,871		1,080,871	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>					84,282	7,066		91,348	13
14	<b>TOTAL</b>			\$		\$ 2,043,861	\$ 1,087,937		\$ 3,131,798	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: 07/01/08Ending: 06/30/09

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/09

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 2,769,546	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,518,051		3
4	Supply Inventory (priced at )	142,473		4
5	Short-Term Investments	2,213,594		5
6	Prepaid Insurance	195,484		6
7	Other Prepaid Expenses	154,945		7
8	Accounts Receivable (owners or related parties)	4,126,430		8
9	Other(specify): <u>See Attached Schedule</u>	911,632		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 14,032,155	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	709,298		12
13	Land	20,225		13
14	Buildings, at Historical Cost	48,205,030		14
15	Leasehold Improvements, at Historical Cost	562,066		15
16	Equipment, at Historical Cost	17,643,466		16
17	Accumulated Depreciation (book methods)	(35,413,994)		17
18	Deferred Charges	1,571,721		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>	551,962		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 33,849,774	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 47,881,929	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 2,372,886	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	97,846		28
29	Short-Term Notes Payable	1,720,000		29
30	Accrued Salaries Payable	1,132,789		30
31	Accrued Taxes Payable (excluding real estate taxes)	116,527		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	67,142		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	14,366,411		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 19,873,601	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	24,449,278		41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>	2,557,380		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 27,006,658	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 46,880,259	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,001,670	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 47,881,929	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(605,166)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(605,166)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,606,836</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,606,836</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,001,670</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/08Ending: 06/30/09

**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	\$ 39,532,811	1
2	Discounts and Allowances for all Levels	(11,136,673)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 28,396,138</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,849,178	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 5,849,178</b>	<b>8</b>
<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	206,861	13
14	Non-Patient Meals	405,711	14
15	Telephone, Television and Radio	59,981	15
16	Rental of Facility Space	1,045,002	16
17	Sale of Drugs	1,149,218	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	56,327	19
20	Radiology and X-Ray	38,875	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 2,961,975</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	68,352	24
25	Interest and Other Investment Income***	270,168	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 338,520</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	399,117	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 399,117</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 37,944,928</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	7,835,128	31
32	Health Care	13,271,246	32
33	General Administration	6,962,368	33
<b>B. Capital Expense</b>			
34	Ownership	4,105,061	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,987,629	35
36	Provider Participation Fee	176,660	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 36,338,092</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,606,836</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 1,606,836</b>	<b>43</b>

\* 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: **07/01/08**

Ending:

**06/30/09**

**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	19,994	2,206	\$ 108,097	\$ 49.00	1
2	Assistant Director of Nursing	1,592	1,770	66,996	37.85	2
3	Registered Nurses	144,996	166,902	5,339,223	31.99	3
4	Licensed Practical Nurses	39,487	47,575	877,297	18.44	4
5	CNAs & Orderlies	59,132	415,589	5,720,595	13.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	18,296	7,800	223,842	28.70	13
14	Head Cook	7,020	20,329	288,782	14.21	14
15	Cook Helpers/Assistants	59,132	65,702	870,394	13.25	15
16	Dishwashers					16
17	Maintenance Workers	42,315	46,657	903,392	19.36	17
18	Housekeepers	53,420	58,765	605,955	10.31	18
19	Laundry	11,941	13,185	137,452	10.42	19
20	Administrator	1,950	2,080	161,029	77.42	20
21	Assistant Administrator	1,950	2,080	150,942	72.57	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,094	19,094	358,355	18.77	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	3,506	3,952	67,776	17.15	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	39,011	40,733	681,839	16.74	33
34	TOTAL (lines 1 - 33)	522,836	914,419	\$ 16,561,966 *	\$ 18.11	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	350	\$ 14,997	01-03	35
36	Medical Director	Monthly	30,081	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	120,769	10-03	38
39	Pharmacist Consultant	Monthly	13,204	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	17	1,015	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	367	\$ 180,066		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

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
Phillip Hemmer	Administrator	0.00%	\$ 161,029	Workers' Compensation Insurance	\$	IDPH License Fee	\$ 2,990	
Nelson Graham	Asst. Admin.	0.00%	150,942	Unemployment Compensation Insurance		Advertising: Employee Recruitment		
				FICA Taxes	1,213,234	Health Care Worker Background Check	2,750	
				Employee Health Insurance		(Indicate # of checks performed <u>212</u> )		
				Employee Meals		Patient Background Checks	212 2,750	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	967	
				Flu Vaccines	325	Licenses & Fees	9,915	
				Volunteer Recognition	11,159	Organizational Dues	10,855	
				Allocated From LHSA	3,294,311	Subscriptions & Publications	1,262	
						See Supplemental Schedule	47,904	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 311,971	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other								
Description			Amount					
Allocated Cost-Lutheran Home & Services for the Aged			\$ 2,949,996					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 2,949,996	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services								
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Carlton Lohrentz & Assoc	Legal		\$ 3,102			\$	Out-of-State Travel	\$
KPMG	Audit Fees		35,000					
Frost, Ruttenberg & Rothblatt	Accounting		1,860				In-State Travel	
							Seminar Expense	15,947
							Allocated From LHSA	1,234
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 39,962	TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 17,181	

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

\*\*See instructions.

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
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18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/08Ending: 06/30/09**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 Services Network \$6,872
- (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? N/A
- (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? N/A
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 553,799 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. N/A
- (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. N/A
- (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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ 405,711
- (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% 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. N/A
- (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.