

Facility Name & ID Number Lutheran Home For The Aged

0005090 Report Period Beginning: 07/01/2009 Ending: 06/30/2010

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)	274	96,722	1
2		Skilled Pediatric (SNF/PED)			2
3	60	Intermediate (ICF)	60	21,900	3
4		Intermediate/DD			4
5	70	Sheltered Care (SC)	58	24,458	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				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	150	1,882	25,494	27,526	8
9	SNF/PED					9
10	ICF	29,964	51,175		81,139	10
11	ICF/DD					11
12	SC		19,464		19,464	12
13	DD 16 OR LESS					13
14	TOTALS	30,114	72,521	25,494	128,129	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.55%

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 264 and days of care provided 25,494

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2010 Fiscal Year: 6/30/2010

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

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/2009 Ending: 06/30/2010

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	1,365,657	223,947	43,061	1,632,665		1,632,665	(51,486)	1,581,179		1
2	Food Purchase		1,657,241		1,657,241		1,657,241	(865,219)	792,022		2
3	Housekeeping	714,934	116,244	38,052	869,230		869,230	(55,007)	814,223		3
4	Laundry	140,294	62,469	36,287	239,050		239,050		239,050		4
5	Heat and Other Utilities			1,178,828	1,178,828		1,178,828	(422,978)	755,850		5
6	Maintenance	1,003,723	86,823	757,480	1,848,026		1,848,026	(109,725)	1,738,301		6
7	Other (specify):*										7
8	TOTAL General Services	3,224,608	2,146,724	2,053,708	7,425,040		7,425,040	(1,504,415)	5,920,625		8
	B. Health Care and Programs										
9	Medical Director			30,035	30,035		30,035		30,035		9
10	Nursing and Medical Records	11,707,669	746,001	375,806	12,829,476		12,829,476	(7,176)	12,822,300		10
10a	Therapy							(55,763)	(55,763)		10a
11	Activities	249,463	10,108	91,023	350,594		350,594	(8,616)	341,978		11
12	Social Services	264,409	289	120	264,818		264,818	198,238	463,056		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	12,221,541	756,398	496,984	13,474,923		13,474,923	126,683	13,601,606		16
	C. General Administration										
17	Administrative	239,060		405,603	644,663		644,663	(332,128)	312,535		17
18	Directors Fees										18
19	Professional Services			50,175	50,175		50,175	131,303	181,478		19
20	Dues, Fees, Subscriptions & Promotions			16,407	16,407		16,407	13,036	29,443		20
21	Clerical & General Office Expenses	285,583	107,823	531,756	925,162		925,162	245,464	1,170,626		21
22	Employee Benefits & Payroll Taxes			3,303,393	3,303,393		3,303,393	1,313,639	4,617,032		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,675	9,675		9,675	275	9,950		24
25	Other Admin. Staff Transportation			2,268	2,268		2,268	5,890	8,158		25
26	Insurance-Prop.Liab.Malpractice			65,485	65,485		65,485	257,901	323,386		26
27	Other (specify):*										27
28	TOTAL General Administration	524,643	107,823	4,384,762	5,017,228		5,017,228	1,635,380	6,652,608		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	15,970,792	3,010,945	6,935,454	25,917,191		25,917,191	257,648	26,174,839		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Lutheran Home For The Aged

#0005090

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			2,864,183	2,864,183		2,864,183	(510,736)	2,353,447			30
31	Amortization of Pre-Op. & Org.			28,944	28,944		28,944	(28,944)				31
32	Interest			1,139,374	1,139,374		1,139,374	(593,037)	546,337			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			4,032,501	4,032,501		4,032,501	(1,132,717)	2,899,784			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,573,525	2,134,667	3,708,192		3,708,192		3,708,192			39
40	Barber and Beauty Shops	155,281	4,725	3,529	163,535		163,535	(163,535)				40
41	Coffee and Gift Shops		48,511		48,511		48,511	(48,511)				41
42	Provider Participation Fee			178,611	178,611		178,611		178,611			42
43	Other (specify):*	604,823	6,047	146,002	756,872		756,872	(756,872)				43
44	TOTAL Special Cost Centers	760,104	1,632,808	2,462,809	4,855,721		4,855,721	(968,918)	3,886,803			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	16,730,896	4,643,753	13,430,764	34,805,413		34,805,413	(1,843,987)	32,961,426			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	(387,262)	02		4
5	Telephone, TV & Radio in Resident Rooms	(56,187)	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	568,473	30		9
10	Interest and Other Investment Income	(233,453)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(7,850)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(4,222,187)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,338,466)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	2,494,479		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 2,494,479		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,843,987)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Home For The AgedID# 0005090Report Period Beginning: 07/01/2009Ending: 06/30/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non Care Depreciation	\$ (1,079,209)	30	1
2	Senior Fit	(55,763)	10a	2
3	Miscellaneous income	(1,819)	21	3
4	Music Income	(5,225)	11	4
5	Arts & Crafts income	(3,391)	11	5
6	Printing/Records income	(476)	10	6
7	Cellular Antenna	(21,000)	05	7
8	Gas lease income	(45)	21	8
9	Clinic Rent	(56,821)	06	9
10	LV Medical fee income	(6,700)	10	10
11	LV Security income	(28,425)	06	11
12	Dietary discounts	(123,941)	02	12
13				13
14				14
15	Application Fee revenue	(10,130)	21	15
16	Amortization Admin	(28,944)	31	16
17	Marketing Salaries	(311,801)	43	17
18	Marketing Supplies and other	(152,049)	43	18
19	Beauty shop salaries	(155,281)	40	19
20	Beauty shop supplies and other	(8,254)	40	20
21	Variety store supplies	(48,511)	41	21
22	Cable television	(33,005)	5	22
23	Hearthstone food salaries	(293,022)	43	23
24	Unrealized gains	(533,914)	21	24
25	Out of state travel	(1,081)	25	25
26	Non reimbursable seminars	(9,165)	24	26
27	Non Care interest	(381,669)	32	27
28	Non-Care utilities	(368,973)	5	28
29	Non-care housekeeping	(55,007)	3	29
30	Hearthstone and ADC Dietary Costs	(51,486)	1	30
31	Hearthstone and ADC Food costs	(354,016)	2	31
32	Capitalized repairs and maintenance	(43,064)	6	32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(4,222,187)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(51,486)	0	0	0	0	0	0	0	0	0	0	(51,486)	1
2	Food Purchase	(865,219)	0	0	0	0	0	0	0	0	0	0	(865,219)	2
3	Housekeeping	(55,007)	0	0	0	0	0	0	0	0	0	0	(55,007)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(422,978)	0	0	0	0	0	0	0	0	0	0	(422,978)	5
6	Maintenance	(128,310)	0	18,585	0	0	0	0	0	0	0	0	(109,725)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,523,000)	0	18,585	0	(1,504,415)	8							
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(7,176)	0	0	0	0	0	0	0	0	0	0	(7,176)	10
10a	Therapy	(55,763)	0	0	0	0	0	0	0	0	0	0	(55,763)	10a
11	Activities	(8,616)	0	0	0	0	0	0	0	0	0	0	(8,616)	11
12	Social Services	0	0	198,238	0	0	0	0	0	0	0	0	198,238	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(71,555)	0	198,238	0	126,683	16							
	C. General Administration													
17	Administrative	0	0	(332,128)	0	0	0	0	0	0	0	0	(332,128)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	131,303	0	0	0	0	0	0	0	0	131,303	19
20	Fees, Subscriptions & Promotions	0	0	13,036	0	0	0	0	0	0	0	0	13,036	20
21	Clerical & General Office Expenses	(609,945)	0	855,409	0	0	0	0	0	0	0	0	245,464	21
22	Employee Benefits & Payroll Taxes	0	0	1,313,639	0	0	0	0	0	0	0	0	1,313,639	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(9,165)	0	9,440	0	0	0	0	0	0	0	0	275	24
25	Other Admin. Staff Transportation	(1,081)	0	6,971	0	0	0	0	0	0	0	0	5,890	25
26	Insurance-Prop.Liab.Malpractice	0	0	257,901	0	0	0	0	0	0	0	0	257,901	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(620,191)	0	2,255,571	0	1,635,380	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,214,746)	0	2,472,394	0	257,648	29							

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2009 Ending:

06/30/2010

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(510,736)	0	0	0	0	0	0	0	0	0	0	(510,736)	30
31	Amortization of Pre-Op. & Org.	(28,944)	0	0	0	0	0	0	0	0	0	0	(28,944)	31
32	Interest	(615,122)	0	22,085	0	0	0	0	0	0	0	0	(593,037)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,154,802)	0	22,085	0	(1,132,717)	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(163,535)	0	0	0	0	0	0	0	0	0	0	(163,535)	40
41	Coffee and Gift Shops	(48,511)	0	0	0	0	0	0	0	0	0	0	(48,511)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(756,872)	0	0	0	0	0	0	0	0	0	0	(756,872)	43
44	TOTAL Special Cost Centers	(968,918)	0	0	0	0	0	0	0	0	0	0	(968,918)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(4,338,466)	0	2,494,479	0	0	0	0	0	0	0	0	(1,843,987)	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				

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	Total		\$			\$	\$ *	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	\$ 405,603	Lutheran Home and Services for the Aged	100.00%	\$	\$ (405,603)
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%	18,585	18,585
18	V	12 Pastoral Services		Lutheran Home and Services for the Aged	100.00%	198,238	198,238
19	V	17 Administrative		Lutheran Home and Services for the Aged	100.00%	73,475	73,475
20	V	19 Professional Fees		Lutheran Home and Services for the Aged	100.00%	131,303	131,303
21	V	20 Dues and Subscriptions		Lutheran Home and Services for the Aged	100.00%	13,036	13,036
22	V	21 Clerical & General Office		Lutheran Home and Services for the Aged	100.00%	855,409	855,409
23	V	22 Employee Benefits		Lutheran Home and Services for the Aged	100.00%	1,313,639	1,313,639
24	V	24 Travel & Seminar		Lutheran Home and Services for the Aged	100.00%	9,440	9,440
25	V	25 Other Admin Staff Transport		Lutheran Home and Services for the Aged	100.00%	6,971	6,971
26	V	26 Liability Insurance		Lutheran Home and Services for the Aged	100.00%	257,901	257,901
27	V	27		Lutheran Home and Services for the Aged	100.00%		
28	V	32 Interest Expense		Lutheran Home and Services for the Aged	100.00%	22,085	22,085
29	V	43 Hearthstone/Other		Lutheran Home and Services for the Aged	100.00%		
30	V	10 Nur & Med - Hearthstone		Lutheran Home and Services for the Aged	100.00%		
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 405,603			\$ 2,900,082	\$ * 2,494,479

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

Facility Name & ID Number

Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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	37.50	Alloc Salary	\$ 141,166	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	\$ 141,166		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:

07/01/2009

Ending: 6/30/2010

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					\$	\$		\$	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:

07/01/2009

Ending: 6/30/2010

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Lutheran Home & 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

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			28,327			18,585	2
3	12	Pastoral Services			302,146	282,878		198,238	3
4	17	Administrative			111,987	111,987		73,475	4
5	19	Professional Fees			200,127			131,303	5
6	20	Dues and Subscriptions			19,870			13,036	6
7	21	Clerical & General Office			1,303,779	984,166		855,409	7
8	22	Employee Benefits			1,931,254			1,313,639	8
9	24	Travel & Seminar			14,388			9,440	9
10	25	Other Admin Staff Transport			10,624			6,971	10
11	26	Liability Insurance			393,082			257,901	11
12									12
13	32	Interest Expense			33,661			22,085	13
14	43	Hearthstone/Other			699,261	636,749			14
15	10	Nur & Med - Hearthstone			16,077				15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 5,064,583	\$ 2,015,780		\$ 2,900,082	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
Working Capital																			
6	Interest on Cap Lease/Res Assets	x								17,991	6								
7	Allocation from LHSA									22,085	7								
8	Line of Credit	x		6/12/08	600,000	2,860,000				60,394	8								
9	TOTAL Facility Related				\$ 600,000	\$ 2,860,000				\$ 100,470	9								
B. Non-Facility Related*																			
10	Revenue Bonds	x	Residential Unit Con.		24,285,000	24,456,604				1,060,989	10								
11	Interest Income									(233,453)	11								
12	Non-care interest									(381,669)	12								
13											13								
14	TOTAL Non-Facility Related				\$ 24,285,000	\$ 24,456,604				\$ 445,867	14								
15	TOTALS (line 9+line14)				\$ 24,885,000	\$ 27,316,604				\$ 546,337	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.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2009 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7

Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2005	_____	8
	2006	_____	9
	2007	_____	10
	2008	_____	11
	2009	_____	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2009	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lutheran Home For The Aged COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0005090

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2009 Ending:

06/30/2010

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 Service

Lutheran Foundation for the Aged - Fund Raising Activities

Hearthstone Supportive Apartments - 100 beds, 89048 square feet

Child day care - 6448 square feet

Adult Day care - 5088 square feet

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

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

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 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	TOTALS	914,760		\$ 20,225	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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
Improvement Type**										
9	Various		1976	10,801		20	540	540	8,952	9
10	Various		1980	128,110		20	6,406	6,406	95,898	10
11	Various		1981	1,686,911		20	84,346	84,346	1,229,039	11
12	Various		1982	881,456		20	44,073	44,073	624,570	12
13	Various		1983	733,983		20	36,699	36,699	505,401	13
14	Various		1984	650,719		20	32,536	32,536	435,052	14
15	Various		1985	335,901		20	16,795	16,795	217,854	15
16	Various		1986	31,815		20	1,591	1,591	19,998	16
17	Various		1987	36,747		20	1,837	1,837	22,363	17
18	Various		1988	125,105		20	6,255	6,255	73,629	18
19	Various		1989	5,271		20	264	264	3,000	19
20	Various		1990	9,600		20	480	480	4,990	20
21	Various		1991	65,975		20	3,299	3,299	34,874	21
22	Various		1992	254,620		20	12,731	12,731	128,771	22
23	Various		1993	60,706		20	3,035	3,035	29,656	23
24	Various		1994	164,661		20	8,233	8,233	77,159	24
25	Various		1995	40,474		20	2,024	2,024	18,153	25
26	Various		1996	40,722		20	2,036	2,036	17,229	26
27	Various		1997	20,182		20	1,009	1,009	8,224	27
28	Various		1998	7,097,469		20	354,873	354,873	2,750,532	28
29	Various		1999	3,328,341		20	166,417	166,417	1,597,394	29
30	Various		2000	685,387		20	34,269	34,269	313,063	30
31	Various		2001	4,120,711		20	206,036	206,036	2,101,853	31
32	Various		2002	1,163,245		20	58,162	58,162	484,850	32
33	Various		2003	1,077,127		20	53,856	53,856	412,034	33
34	Various		2004	1,194,296		20	59,715	59,715	389,101	34
35	Various		2005	707,268		20	35,363	35,363	199,291	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

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	Financial Statement Depreciation				1,784,974	(1,784,974)		69	
70	TOTAL (lines 4 thru 69)		\$ 33,009,012		\$ 1,784,974	\$ 1,232,880	\$ (552,094)	\$ 11,802,930	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:

07/01/2009 Ending: 06/30/2010

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 33,009,012	\$ 1,784,974		\$ 1,232,880	\$ (552,094)	\$ 11,802,930	1
2	Stairwell handrails (2500)	2006	1,907		20	95	95	476	2
3	Elevator Cable (4707)	2006	3,590		20	180	180	898	3
4	Seal Coating (4595)	2006	3,505		20	175	175	876	4
5	Steel door & frame (3994)	2006	3,047		20	152	152	761	5
6	Main sewer replacement (9875)	2006	7,533		20	377	377	1,884	6
7	Hot water boiler (63300)	2006	48,285		20	2,414	2,414	12,071	7
8	Paint doors & Frames (2304)	2006	1,757		20	88	88	439	8
9	Two chillars (44000)	2006	33,563		20	1,678	1,678	8,391	9
10	Telephone messaging system (52337)	2006	39,923		20	1,996	1,996	9,981	10
11	Telephone system upgrade (1950)	2006	1,487		20	74	74	371	11
12	Fire sprinkler work (1450)	2006	3,433		20	172	172	859	12
13	Labor and material, tool & eqiup (5800)	2006	4,424		20	221	221	885	13
14	Elevator project 1, 2 & 5 (82000)	2006	82,000		20	4,100	4,100	15,427	14
15	S&G communications 5E data cables (7084)	2006	7,084		20	354	354	1,333	15
16	New Heating system boiler #1 (89945)	2006	68,610		20	3,431	3,431	13,723	16
17	New 100 ton roof mounted (79950)	2006	79,950		20	3,998	3,998	15,042	17
18	S&G communications install (16435)	2006	16,435		20	822	822	3,092	18
19	Replace hydraulic cylinder (102306)	2006	102,306		20	5,115	5,115	19,248	19
20	Material and labor for fire protection (13850)	2006	10,565		20	528	528	2,113	20
21	Floor in general store (17500)	2006	13,349		20	667	667	4,004	21
22	Landscaping (4155)	2006	3,169		20	158	158	633	22
23	HVAC Repair (2850)	2006	2,850		20	143	143	551	23
24	Chiller repair (3220)	2006	3,220		20	161	161	592	24
25	Walk in freezer repair (4448)	2006	4,448		20	222	222	790	25
26	Repair ceramic floor (2615)	2006	1,995		20	100	100	469	26
27	250 Horsepower hot water boiler (48000)	2007	36,614		20	1,831	1,831	7,323	27
28	Fire/Smoke dampers & hvac (10995)	2007	8,387		20	419	419	1,677	28
29	100 ton roof mounted chillar (64000)	2007	64,000		20	3,200	3,200	12,041	29
30	Hot water boiler, iron fireman (24110)	2007	18,391		20	920	920	3,679	30
31	Install rotons on doors (3834)	2007	3,834		20	192	192	675	31
32	Concrete walk and ramp sections (3000)	2007	3,000		20	150	150	557	32
33	Concrete walk (3700)	2007	3,700		20	185	185	669	33
34	TOTAL (lines 1 thru 33)		\$ 33,695,373	\$ 1,784,974		\$ 1,267,198	\$ (517,776)	\$ 11,944,460	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 33,695,373	\$ 1,784,974		\$ 1,267,198	\$ (517,776)	\$ 11,944,460	1
2	Exhaust fan 2530	2007	2,530		20	127	127	521	2
3	Electrical work \$2940	2007	2,940		20	147	147	441	3
4	Electrical work \$4301	2007	4,301		20	215	215	645	4
5	Strainers and piping \$6975	2007	6,975		20	349	349	1,047	5
6	Landscaping \$96618	2007	96,618		20	4,831	4,831	14,493	6
7	Electrical work \$4075	2007	4,075		20	204	204	612	7
8	Electrical work \$3725	2007	3,725		20	186	186	558	8
9	Roof and ductwork \$7644	2007	5,831		20	292	292	875	9
10	Valves \$2500	2007	2,500		20	125	125	375	10
11	Sump pump replacement \$13868	2007	13,868		20	693	693	2,080	11
12	Mixer valve \$5321	2007	5,321		20	266	266	798	12
13	Mechanical pipe insulating \$7644	2007	7,644		20	382	382	1,146	13
14	Sump pum controls \$2243	2007	2,243		20	112	112	336	14
15	Electrical for sump pump \$2028	2007	2,028		20	101	101	304	15
16	Electrical upgrade to lower level \$21892	2007	21,892		20	1,095	1,095	3,284	16
17	Electrical breaker pan \$2670	2007	2,670		20	134	134	401	17
18	New security cameras \$17895	2007	17,895		20	895	895	2,685	18
19	Carpet - employee entrance \$763	2007	763		20	38	38	114	19
20	Carpet Olson Center \$519	2007	519		20	26	26	78	20
21	Carpet pavillion \$877	2007	877		20	44	44	132	21
22	Sealcoating \$11874	2007	11,874		20	594	594	1,781	22
23	Trees \$12695	2007	12,695		20	635	635	1,904	23
24	2 - 14 foot street lights \$3281	2007	3,281		20	164	164	492	24
25	Trees \$547	2007	547		20	27	27	82	25
26	Plants and shrubs \$1866	2007	1,866		20	93	93	280	26
27	Trees \$1946	2007	1,946		20	97	97	292	27
28	Resurfacing of Village Drive \$20141	2007	20,141		20	1,007	1,007	3,021	28
29	Landscaping improvements \$4291	2007	4,291		20	215	215	634	29
30	Stained Glass windows \$2200	2007	2,200		20	110	110	330	30
31	Security system \$3926	2008	3,926		20	196	196	785	31
32	Compressor \$3190	2008	3,190		20	160	160	470	32
33	Painting \$4180	2008	4,180		20	209	209	627	33
34	TOTAL (lines 1 thru 33)		\$ 33,970,725	\$ 1,784,974		\$ 1,280,966	\$ (504,008)	\$ 11,986,083	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 33,970,725	\$ 1,784,974		\$ 1,280,966	\$ (504,008)	\$ 11,986,083	1
2	Water piping \$5021	2008	5,021		20	251	251	753	2
3	Medical Center improvement \$15694	2008	15,694		20	785	785	2,354	3
4	Carpet \$458	2008	458		20	23	23	69	4
5	Tinaglia architcts - as built \$863	2008	863		20	43	43	129	5
6	Super Electric Construction Electric \$4400	2008	3,356		20	168	168	336	6
7	Roof top repair - all thermal \$5475	2008	4,176		20	209	209	418	7
8	Roof top repair - all thermal \$4474	2008	3,413		20	171	171	341	8
9	Roof top repair - all thermal \$3995	2008	3,047		20	152	152	305	9
10	Carpet Olson Center #288B \$690	2008	526		20	26	26	53	10
11	Carpet Olson Center #269B \$860	2008	656		20	33	33	66	11
12	Carpet Olson Center #129A \$690	2008	526		20	26	26	53	12
13	Carpet employee lunch room \$5830	2008	4,446		20	222	222	445	13
14	Jacobs and sons resurfacing \$9877	2008	7,534		20	377	377	753	14
15	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	632	15
16	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	632	16
17	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	632	17
18	ADT Security system \$10968	2008	8,366		20	418	418	837	18
19	Henkle Electric Exec conf room \$850	2008	648		20	32	32	65	19
20	Henkle Electrical service work \$470	2008	359		20	18	18	36	20
21	Horizon Group Cabinetry & Counters \$12975	2008	9,897		20	495	495	990	21
22	West town refrigeration \$102607	2008	78,269		20	3,913	3,913	7,827	22
23	Mid Counties development \$1335	2008	1,018		20	51	51	102	23
24	Mid Counties development \$14082	2008	10,742		20	537	537	1,074	24
25	Gypsum supply drywall \$5578	2008	4,255		20	213	213	426	25
26	Contract builders hardware \$2273	2008	1,734		20	87	87	173	26
27	Painting and decorating \$2450	2008	1,869		20	93	93	187	27
28	Plumbing & sewer \$4180	2008	3,189		20	159	159	319	28
29	Henkle electric phase II \$14518	2008	11,074		20	554	554	1,107	29
30	Mid Counties Development \$16703	2008	12,741		20	637	637	1,274	30
31	Fire control sprinkler \$13600	2008	10,374		20	519	519	1,037	31
32	One source roofing Phase II \$2105	2008	1,606		20	80	80	161	32
33	Alarm system phase II \$4346	2008	3,315		20	166	166	332	33
34	TOTAL (lines 1 thru 33)		\$ 34,198,869	\$ 1,784,974		\$ 1,292,373	\$ (492,601)	\$ 12,010,000	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 34,198,869	\$ 1,784,974		\$ 1,292,373	\$ (492,601)	\$ 12,010,000	1
2	Mid counties Development - consulting \$10158	2008	7,749		20	387	387	775	2
3	Mid Counties Development \$3059	2008	2,333		20	117	117	233	3
4	Access control system \$5792	2008	4,418		20	221	221	442	4
5	Answers on Demand \$6261	2008	4,776		20	239	239	478	5
6	Elevator repair	2008	2,136		20	107	107	214	6
7	Feed System Installation	2008	1,907		20	95	95	191	7
8	Painting	2008	4,615		20	231	231	462	8
9	Roofing/Masonry work	2008	2,594		20	130	130	259	9
10	Electric Work	2008	2,271		20	114	114	227	10
11	Electric Work	2008	2,241		20	112	112	224	11
12	Flooring/concrete	2008	2,407		20	120	120	241	12
13	Roofing/siding repairs	2008	3,661		20	183	183	366	13
14	Carpet Olson Center #211A \$690	2009	526		20	26	26	53	14
15	HVAC service group Rtu #42 \$15845	2009	12,087		20	604	604	1,209	15
16	Carpet - Hs Attic Stock Replacement \$14941	2009	11,397		20	570	570	1,140	16
17	Carpet HS Unit #312 \$44416	2009	33,881		20	1,694	1,694	3,388	17
18	Carrier Corporation Air \$5610	2009	4,279		20	214	214	428	18
19	Lampignano & Son concrete \$11441	2009	8,727		20	436	436	873	19
20	Hvac repair	2009	14,557		20	728	728	1,456	20
21	Door system repair	2009	3,009		20	150	150	301	21
22	Plumbing valves & lines	2009	4,872		20	244	244	487	22
23	Facility construction - concrete walks	2009	2,136		20	107	107	214	23
24	Demar Sealcoat \$14366	2009	10,961		20	548	548	548	24
25	Codeco - Brick Staining \$146100	2009	111,474		20	5,574	5,574	5,574	25
26	Door Alarms \$6120	2009	4,670		20	233	233	233	26
27	Concrete patchwork \$4540	2009	3,464		20	173	173	173	27
28	Wiring Security doors \$3912	2009	2,985		20	149	149	149	28
29	Sewer work \$4075	2009	3,109		20	155	155	155	29
30	Start pump in machine room \$2700	2009	2,060		20	103	103	103	30
31	Ejector pump replacemnt \$17700	2010	13,505		20	675	675	675	31
32	TV Repairs \$493	2010	376		20	19	19	19	32
33	Faucet for utility room	2010	47		20	2	2	2	33
34	TOTAL (lines 1 thru 33)		\$ 34,488,099	\$ 1,784,974		\$ 1,306,835	\$ (478,139)	\$ 12,031,290	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 34,488,099	\$ 1,784,974		\$ 1,306,835	\$ (478,139)	\$ 12,031,290	1
2	Tinaglia sewer repair project \$16900	2010	12,895		20	645	645	645	2
3	Bolinger Sewer Engineering Design \$9141	2010	6,975		20	349	349	349	3
4	HVAC replace and retrofit \$4995	2010	3,811		20	191	191	191	4
5	Sewer repair project permit \$3005	2010	2,293		20	115	115	115	5
6	Kitchen sewer \$1408	2010	1,074		20	54	54	54	6
7	Sewer project \$552	2010	421		20	21	21	21	7
8	Brickman - landscaping \$2950	2010	2,251		20	113	113	113	8
9	Naturescape landscaping \$5034	2010	3,841		20	192	192	192	9
10	Carpet HS unit 125 \$1602	2009	1,222		20	61	61	61	10
11	Carpet shepherds flock \$14250	2009	10,873		20	544	544	544	11
12	Hall repair - Mr. Davids \$987	2009	753		20	38	38	38	12
13	Carpet HS unit 228 \$615	2009	469		20	23	23	23	13
14	Carpet HS attic stock \$3330	2009	2,541		20	127	127	127	14
15	Carpet HS unit 326 \$750	2009	572		20	29	29	29	15
16	Carpet attic stock \$3330	2009	2,541		20	127	127	127	16
17	Carpet HS unit 226 \$615	2009	469		20	23	23	23	17
18	Carpet attic stock \$1665	2009	1,270		20	64	64	64	18
19	Carpet Hs unit 215 \$987	2009	753		20	38	38	38	19
20	Carpet hs unit 118 \$615	2009	469		20	23	23	23	20
21	Carpet hs unit 307 \$615	2009	469		20	23	23	23	21
22	Carpet hs unit 223 \$750	2009	572		20	29	29	29	22
23	Carpet hs unit 305 \$615	2009	469		20	23	23	23	23
24	Carpet attic stock \$1665	2010	1,270		20	64	64	64	24
25	Carpet hs unit 321 \$615	2010	469		20	23	23	23	25
26	Carpet attic stock \$1665	2010	1,270		20	64	64	64	26
27	Carpet unit 124 \$615	2010	469		20	23	23	23	27
28	Carpet 1 East \$17688	2010	13,496		20	675	675	675	28
29	Bathroom Floor Repair hs unit 311 \$958	2010	731		20	37	37	37	29
30	Carpet hs unit 315 \$615	2010	469		20	23	23	23	30
31	Carpet 1 east \$20638	2010	15,747		20	787	787	787	31
32	Carpet hs unit 329 \$615	2010	469		20	23	23	23	32
33	Carpet oakton square \$6914	2010	5,275		20	264	264	264	33
34	TOTAL (lines 1 thru 33)		\$ 34,584,770	\$ 1,784,974		\$ 1,311,668	\$ (473,306)	\$ 12,036,124	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 34,584,770	\$ 1,784,974		\$ 1,311,668	\$ (473,306)	\$ 12,036,124	1
2	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	553	2
3	Carpet repair room 131 a \$690	2010	526		20	26	26	26	3
4	Carpet hs unit 221 \$615	2010	469		20	23	23	23	4
5	Carpet hs unit 102 \$615	2010	469		20	23	23	23	5
6	Carpet hs stock \$1665	2010	1,270		20	64	64	64	6
7	Carpet hs unit #335 \$750	2010	572		20	29	29	29	7
8	Carpet hs unit 229 \$615	2010	469		20	23	23	23	8
9	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	553	9
10	Carpet hs unit #301 \$750	2010	572		20	29	29	29	10
11	Repair laundry equipment, motor and air clutch	2010	4,234		20	212	212	212	11
12	Repair dishwasher	2010	3,620		20	181	181	181	12
13	Repair Doors and locks	2010	3,116		20	156	156	156	13
14	Install automatic door equipment	2010	8,442		20	422	422	422	14
15	Electrical repairs	2010	3,334		20	167	167	167	15
16	Repair Dock Railing	2010	3,500		20	175	175	175	16
17	Repair hot water system	2010	4,675		20	234	234	234	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 34,642,168	\$ 1,784,974		\$ 1,314,538	\$ (470,436)	\$ 12,038,993	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	\$ 9,526,370	\$	\$ 952,637	\$ 952,637	10	\$ 10,536,484	71
72	Current Year Purchases	481,665		48,167	48,167	10	48,167	72
73	Fully Depreciated Assets	1,716,400				10	1,716,400	73
74								74
75	TOTALS	\$ 11,724,435	\$	\$ 1,000,804	\$ 1,000,804		\$ 12,301,051	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	See attached schedule	Auto - See supp schedule	2008	\$ 360,968	\$	\$ 38,106	\$ 38,106	5	\$ 324,651	76
77										77
78										78
79										79
80	TOTALS			\$ 360,968	\$	\$ 38,106	\$ 38,106		\$ 324,651	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)	\$ 46,747,796	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,784,974	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,353,447	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 568,473	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 24,664,695	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	2005 - 2007 Non care assets	\$ 15,548,011	\$ 934,826	\$ 7,055,207	86
87	Capitalized R&M non care 2007	8,156			87
88	2008 Non care \$1394208	1,394,208	69,710	209,130	88
89	2009 Non care \$437466	437,466	33,878	67,756	89
90	2010 Non care \$629307	629,307	40,795	40,795	90
91	TOTALS	\$ 18,017,148	\$ 1,079,209	\$ 7,372,888	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: \$ 140,332 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. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- 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		hrs	\$		\$ 795,065	\$		\$ 795,065	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			64,401			64,401	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			1,257,037			1,257,037	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescrpts				1,565,471		1,565,471	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 attached schedule</u>					123,288	5,660		128,948	13
14	TOTAL			\$		\$ 2,239,791	\$ 1,571,131		\$ 3,810,922	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: 07/01/2009Ending: 06/30/2010

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2010

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,706,808	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	4,567,152		3
4	Supply Inventory (priced at)	121,175		4
5	Short-Term Investments	3,670,541		5
6	Prepaid Insurance	455,881		6
7	Other Prepaid Expenses	207,597		7
8	Accounts Receivable (owners or related parties)	6,430,030		8
9	Other(specify): <u>See grouping schedule</u>	708,766		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 18,867,950	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,225		13
14	Buildings, at Historical Cost	48,441,098		14
15	Leasehold Improvements, at Historical Cost	570,050		15
16	Equipment, at Historical Cost	18,281,625		16
17	Accumulated Depreciation (book methods)	(38,278,176)		17
18	Deferred Charges	1,345,038		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 grouping schedule</u>	5,600		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 30,385,460	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 49,253,410	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,055,207	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	119,786		28
29	Short-Term Notes Payable	3,405,000		29
30	Accrued Salaries Payable	1,153,995		30
31	Accrued Taxes Payable (excluding real estate taxes)	60,197		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	90,273		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See grouping schedule</u>	10,357,564		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 17,242,022	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	23,911,604		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See grouping schedule</u>	2,371,216		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 26,282,820	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 43,524,842	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,728,568	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 49,253,410	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 938,558	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 938,558	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	4,726,896	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Amort of SWAP derivative	63,114	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 4,790,010	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,728,568	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/2009Ending: 06/30/2010

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 39,589,734	1
2	Discounts and Allowances for all Levels	(11,545,915)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 28,043,819	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,665,579	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,665,579	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	204,755	13
14	Non-Patient Meals	387,262	14
15	Telephone, Television and Radio	56,187	15
16	Rental of Facility Space	1,090,301	16
17	Sale of Drugs	1,515,871	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	93,470	19
20	Radiology and X-Ray	68,754	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,416,600	23
D. Non-Operating Revenue			
24	Contributions	47,660	24
25	Interest and Other Investment Income***	640,335	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 687,995	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See grouping schedule</u>	718,316	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 718,316	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 39,532,309	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	7,425,040	31
32	Health Care	13,474,923	32
33	General Administration	5,017,228	33
B. Capital Expense			
34	Ownership	4,032,501	34
C. Ancillary Expense			
35	Special Cost Centers	4,855,721	35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 34,805,413	40
41	Income before Income Taxes (line 30 minus line 40)**	4,726,896	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 4,726,896	43

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

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

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. 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: **07/01/2009**

Ending:

06/30/2010

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,755	1,950	\$ 119,504	\$ 61.28	1
2	Assistant Director of Nursing	6,940	7,711	326,560	42.35	2
3	Registered Nurses	107,149	119,054	3,984,966	33.47	3
4	Licensed Practical Nurses	34,087	37,874	1,046,056	27.62	4
5	CNAs & Orderlies	369,018	410,020	6,230,583	15.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,738	11,931	249,463	20.91	10
11	Social Service Workers	9,878	10,976	264,409	24.09	11
12	Dietician					12
13	Food Service Supervisor	5,153	5,725	199,544	34.85	13
14	Head Cook	16,944	18,827	285,919	15.19	14
15	Cook Helpers/Assistants	56,392	62,658	880,194	14.05	15
16	Dishwashers					16
17	Maintenance Workers	40,397	44,886	1,003,723	22.36	17
18	Housekeepers	52,466	58,296	714,934	12.26	18
19	Laundry	10,831	12,034	140,294	11.66	19
20	Administrator	1,755	1,950	143,242	73.46	20
21	Assistant Administrator	1,224	1,360	95,818	70.45	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,017	11,130	285,583	25.66	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					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beauty/Hearth</u>	44,425	49,361	760,104	15.40	33
34	TOTAL (lines 1 - 33)	779,169	865,743	\$ 16,730,896 *	\$ 19.33	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	\$		35	
36	Medical Director	Monthly	30,035	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	63,351	10-03	38
39	Pharmacist Consultant	Monthly	17,387	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	1,670	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	17	\$ 112,443		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-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								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/2009 Ending: 06/30/2010**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 \$7248
- (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. \$ 337,493 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. \$ 178,611
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 387,262
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? 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
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT