

Facility Name & ID Number Lutheran Home for the Aged

0005090 Report Period Beginning: 07/01/12 Ending: 06/30/13

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	274	Skilled (SNF)	274	100,010	1
2		Skilled Pediatric (SNF/PED)			2
3	60	Intermediate (ICF)	60	21,900	3
4		Intermediate/DD			4
5	58	Sheltered Care (SC)	58	21,170	5
6		ICF/DD 16 or Less			6
7	392	TOTALS	392	143,080	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	524	2,862	31,081	34,467	8
9	SNF/PED					9
10	ICF	27,801	51,214		79,015	10
11	ICF/DD					11
12	SC	285	17,946		18,231	12
13	DD 16 OR LESS					13
14	TOTALS	28,610	72,022	31,081	131,713	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.06%

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

0 (Do not include bed-hold days in Section B.)

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

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

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 28,451

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: 6/30/13 Fiscal Year: 6/30/13

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

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/12

Ending:

06/30/13

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	1,741,745	274,679	42,054	2,058,478		2,058,478	(37,303)	2,021,175		1
2	Food Purchase		1,955,059		1,955,059		1,955,059	(1,008,674)	946,385		2
3	Housekeeping	860,836	127,242	37,345	1,025,423		1,025,423	(64,909)	960,514		3
4	Laundry	143,689	88,070	40,101	271,860		271,860		271,860		4
5	Heat and Other Utilities			1,214,732	1,214,732		1,214,732	(423,340)	791,392		5
6	Maintenance	1,046,185	129,948	766,469	1,942,602		1,942,602	(143,541)	1,799,061		6
7	Other (specify):*										7
8	TOTAL General Services	3,792,455	2,574,998	2,100,701	8,468,154		8,468,154	(1,677,767)	6,790,387		8
	B. Health Care and Programs										
9	Medical Director			31,200	31,200		31,200		31,200		9
10	Nursing and Medical Records	13,278,180	918,285	715,739	14,912,204		14,912,204	(941)	14,911,263		10
10a	Therapy										10a
11	Activities	503,386	16,775	118,061	638,222		638,222	(106,280)	531,942		11
12	Social Services	340,682	186	93	340,961		340,961		340,961		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	14,122,248	935,246	865,093	15,922,587		15,922,587	(107,221)	15,815,366		16
	C. General Administration										
17	Administrative	306,768		1,536,996	1,843,764		1,843,764		1,843,764		17
18	Directors Fees										18
19	Professional Services			111,497	111,497		111,497		111,497		19
20	Dues, Fees, Subscriptions & Promotions			52,636	52,636		52,636		52,636		20
21	Clerical & General Office Expenses	1,410,266	100,224	1,240,679	2,751,169		2,751,169	(105,194)	2,645,975		21
22	Employee Benefits & Payroll Taxes			5,309,964	5,309,964		5,309,964		5,309,964		22
23	Inservice Training & Education										23
24	Travel and Seminar			13,848	13,848		13,848	(6,110)	7,738		24
25	Other Admin. Staff Transportation			4,259	4,259		4,259	(619)	3,640		25
26	Insurance-Prop.Liab.Malpractice			485,476	485,476		485,476		485,476		26
27	Other (specify):*										27
28	TOTAL General Administration	1,717,034	100,224	8,755,355	10,572,613		10,572,613	(111,923)	10,460,690		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	19,631,737	3,610,468	11,721,149	34,963,354		34,963,354	(1,896,911)	33,066,443		29

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

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

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			2,677,254	2,677,254		2,677,254	(106,889)	2,570,365		30
31	Amortization of Pre-Op. & Org.			568,243	568,243		568,243	(568,243)			31
32	Interest			690,422	690,422		690,422	(630,586)	59,836		32
33	Real Estate Taxes			18,904	18,904		18,904		18,904		33
34	Rent-Facility & Grounds										34
35	Rent-Equipment & Vehicles										35
36	Other (specify):*										36
37	TOTAL Ownership			3,954,823	3,954,823		3,954,823	(1,305,718)	2,649,105		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		1,556,824	3,944,556	5,501,380		5,501,380	(38,693)	5,462,687		39
40	Barber and Beauty Shops	151,850	4,067	3,016	158,933		158,933	(158,933)			40
41	Coffee and Gift Shops		50,483		50,483		50,483	(50,483)			41
42	Provider Participation Fee			705,612	705,612		705,612		705,612		42
43	Other (specify):* Mktg/Hearthstn	1,366,489	6,054	270,477	1,643,020		1,643,020	(1,643,020)			43
44	TOTAL Special Cost Centers	1,518,339	1,617,428	4,923,661	8,059,428		8,059,428	(1,891,129)	6,168,299		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	21,150,076	5,227,896	20,599,633	46,977,605		46,977,605	(5,093,758)	41,883,847		45

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

Facility Name & ID Number Lutheran Home for the Aged

0005090

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Ending: 06/30/13

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	(467,362)	02		4
5	Telephone, TV & Radio in Resident Rooms	(78,900)	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	1,146,644	30		9
10	Interest and Other Investment Income	(168,162)	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				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	(74,315)	43		28
29	Other-Attach Schedule	(5,451,663)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (5,093,758)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (5,093,758)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Lutheran Home for the Aged

ID#	0005090
Report Period Beginning:	07/01/12
Ending:	06/30/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non Care Depreciation	\$ (1,253,533)	30	1
2	Senior Fit	(38,693)	39	2
3	Miscellaneous Income	(13,761)	21	3
4	Music Income	(104,960)	11	4
5	Arts and crafts income	(1,320)	11	5
6	Printing/Records Income	(941)	10	6
7	Cellular Antenna income	(22,050)	05	7
8	Gas lease income	(398)	21	8
9	Clinic Rent	(72,585)	06	9
10				10
11	LV Security Income	(31,007)	06	11
12	Dietary discounts	(167,250)	02	12
13	Offset Heartstone other expenses	(71,560)	43	13
14				14
15	Application fee revenue	(12,135)	21	15
16	Amortization admin	(568,243)	31	16
17	Marketing Salaries	(385,437)	43	17
18	Marketing supplies and other	(130,656)	43	18
19	Beauty Shop salaries	(151,850)	40	19
20	Beauty shop supplies and other	(7,083)	40	20
21	Variety store supplies	(50,483)	41	21
22	Cable television	(33,348)	05	22
23	Hearthstone food salaries	(981,052)	43	23
24				24
25	Out of state travel	(619)	25	25
26	Non reimbursable seminars	(6,110)	24	26
27	Noncare interest	(462,424)	32	27
28	Noncare utilities	(367,942)	05	28
29	Noncare housekeeping	(64,909)	03	29
30	Hearthstone and ADC dietary cost	(37,303)	01	30
31	Hearthstone and ADC Food costs	(374,062)	02	31
32	Capitalized Repairs and Maintenance	(39,949)	06	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	(5,451,663)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/12

Ending:

06/30/13

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

	Operating Expenses	PAGES	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	(37,303)	0	0	0	0	0	0	0	0	0	0	(37,303)	1
2	Food Purchase	(1,008,674)	0	0	0	0	0	0	0	0	0	0	(1,008,674)	2
3	Housekeeping	(64,909)	0	0	0	0	0	0	0	0	0	0	(64,909)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(423,340)	0	0	0	0	0	0	0	0	0	0	(423,340)	5
6	Maintenance	(143,541)	0	0	0	0	0	0	0	0	0	0	(143,541)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,677,767)	0	(1,677,767)	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	(941)	0	0	0	0	0	0	0	0	0	0	(941)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(106,280)	0	0	0	0	0	0	0	0	0	0	(106,280)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	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	(107,221)	0	(107,221)	16									
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(105,194)	0	0	0	0	0	0	0	0	0	0	(105,194)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(6,110)	0	0	0	0	0	0	0	0	0	0	(6,110)	24
25	Other Admin. Staff Transportation	(619)	0	0	0	0	0	0	0	0	0	0	(619)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(111,923)	0	(111,923)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,896,911)	0	(1,896,911)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/12 Ending:06/30/13

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(106,889)	0	0	0	0	0	0	0	0	0	0	(106,889)	30
31	Amortization of Pre-Op. & Org.	(568,243)	0	0	0	0	0	0	0	0	0	0	(568,243)	31
32	Interest	(630,586)	0	0	0	0	0	0	0	0	0	0	(630,586)	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	(1,305,718)	0	(1,305,718)	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	(38,693)	0	0	0	0	0	0	0	0	0	0	(38,693)	39
40	Barber and Beauty Shops	(158,933)	0	0	0	0	0	0	0	0	0	0	(158,933)	40
41	Coffee and Gift Shops	(50,483)	0	0	0	0	0	0	0	0	0	0	(50,483)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,643,020)	0	0	0	0	0	0	0	0	0	0	(1,643,020)	43
44	TOTAL Special Cost Centers	(1,891,129)	0	(1,891,129)	44									
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(5,093,758)	0	0	0	0	0	0	0	0	0	0	(5,093,758)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as 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.

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/12

Ending:

06/30/13

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
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

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/12 Ending: 06/30/13

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	Adminisitrative	0.00	See Attached	10	25.00	Alloc Salary	\$ 110,376	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	\$ 110,376		13

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

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

Facility Name & ID Number Lutheran Home for the Aged

0005090

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07/01/12

Ending: 06/30/13

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Lutheran Life Communities
 Street Address 800 W. Oakton St
 City / State / Zip Code Arlington Heights, IL 60004
 Phone Number (847) 368-7400
 Fax Number (847) 368-7302

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	17	Adminstrative	Direct Allocation		\$	\$		\$ 1,536,996	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				\$	\$		\$ 1,536,996	25

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/12

Ending: 06/30/13

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

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

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IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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	New Revenue Bonds		x				\$ 98,500,000	\$ 97,200,000			\$ capitalized	1				
2												2				
3												3				
4												4				
5												5				
Working Capital																
6	Interest on Cap lease/res. Assets		x								13,894	6				
7	Line of Credit		x				600,000	1,370,000			82,572	7				
8	Van lease/margin loan/other		x				104,950	77,107			131,532	8				
9	TOTAL Facility Related						\$ 99,204,950	\$ 98,647,107			\$ 227,998	9				
B. Non-Facility Related*																
10	Revenue Bonds		x	Residential Unit			24,285,000				462,424	10				
11	Interest income										(168,162)	11				
12	non-care interest										(462,424)	12				
13												13				
14	TOTAL Non-Facility Related						\$ 24,285,000	\$			\$ (168,162)	14				
15	TOTALS (line 9+line14)						\$ 123,489,950	\$ 98,647,107			\$ 59,836	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # n/a

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

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

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 x 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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:

07/01/12 Ending:

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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 and 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:

	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>	1
2	<u>Cemetery</u>	<u>43,560</u>	<u>1896</u>	<u>225</u>	2
3	TOTALS	914,760		\$ 20,225	3

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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	10,572	9
10	Various		1980		128,110		20	6,406	6,406	115,116	10
11	Various		1981		1,686,911		20	84,346	84,346	1,482,077	11
12	Various		1982		881,456		20	44,073	44,073	756,789	12
13	Various		1983		733,983		20	36,699	36,699	615,498	13
14	Various		1984		650,719		20	32,536	32,536	532,660	14
15	Various		1985		335,901		20	16,795	16,795	268,239	15
16	Various		1986		31,815		20	1,591	1,591	24,771	16
17	Various		1987		36,747		20	1,837	1,837	27,874	17
18	Various		1988		125,105		20	6,255	6,255	92,394	18
19	Various		1989		5,271		20	264	264	3,792	19
20	Various		1990		9,600		20	480	480	6,430	20
21	Various		1991		65,975		20	3,299	3,299	44,771	21
22	Various		1992		254,620		20	12,731	12,731	166,964	22
23	Various		1993		60,706		20	3,035	3,035	38,761	23
24	Various		1994		164,661		20	8,233	8,233	101,858	24
25	Various		1995		40,474		20	2,024	2,024	24,225	25
26	Various		1996		40,722		20	2,036	2,036	23,337	26
27	Various		1997		20,182		20	1,009	1,009	11,251	27
28	Various		1998		7,097,469		20	354,873	354,873	3,815,151	28
29	Various		1999		3,328,341		20	166,417	166,417	2,096,645	29
30	Various		2000		685,387		20	34,269	34,269	415,870	30
31	Various		2001		4,120,711		20	206,036	206,036	2,719,961	31
32	Various		2002		1,163,245		20	58,162	58,162	659,336	32
33	Various		2003		1,077,127		20	53,856	53,856	573,602	33
34	Various		2004		1,194,296		20	59,715	59,715	568,246	34
35	Various		2005		707,268		20	35,363	35,363	305,380	35
36	Various		2006		548,435		20	27,422	27,422	197,554	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Lutheran Home for the Aged

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Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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			2,677,254			(2,677,254)		69
70	TOTAL (lines 4 thru 69)		\$ 33,557,447	\$ 2,677,254		\$ 1,260,302	\$ (1,416,952)	\$ 15,699,124	70

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

Facility Name & ID Number Lutheran Home for the Aged

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Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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		\$ 33,557,447	\$ 2,677,254		\$ 1,260,302	\$ (1,416,952)	\$ 15,699,124	1
2	Various	2007	401,982		20	20,099	20,099	126,663	2
3	Various	2008	280,548		20	13,650	13,650	71,614	3
4	Carpet Olson Center #211A \$690	2009	526		20	26	26	131	4
5	HVAC service group Rtu #42 \$15845	2009	12,087		20	604	604	3,021	5
6	Carpet - Hs Attic Stock Replacement \$14941	2009	11,397		20	570	570	2,850	6
7	Carpet HS Unit #312 \$44416	2009	33,881		20	1,694	1,694	8,470	7
8	Carrier Corporation Air \$5610	2009	4,279		20	214	214	1,070	8
9	Lampignano & Son concrete \$11441	2009	8,727		20	436	436	2,181	9
10	Hvac repair	2009	14,557		20	728	728	3,640	10
11	Door system repair	2009	3,009		20	150	150	751	11
12	Plumbing valves & lines	2009	4,872		20	244	244	1,219	12
13	Facility construction - concrete walks	2009	2,136		20	107	107	534	13
14	Demar Sealcoat \$14366	2009	10,961		20	548	548	2,192	14
15	Codeco - Brick Staining \$146100	2009	111,474		20	5,574	5,574	22,295	15
16	Door Alarms \$6120	2009	4,670		20	233	233	933	16
17	Concrete patchwork \$4540	2009	3,464		20	173	173	692	17
18	Wiring Security doors \$3912	2009	2,985		20	149	149	596	18
19	Sewer work \$4075	2009	3,109		20	155	155	621	19
20	Start pump in machine room \$2700	2009	2,060		20	103	103	412	20
21	Ejector pump replacemnt \$17700	2010	13,505		20	675	675	2,701	21
22	TV Repairs \$493	2010	376		20	19	19	76	22
23	Faucet for utility room	2010	47		20	2	2	9	23
24	Tinaglia sewer repair project \$16900	2010	12,895		20	645	645	2,579	24
25	Bolinger Sewer Engineering Design \$9141	2010	6,975		20	349	349	1,395	25
26	HVAC replace and retrofit \$4995	2010	3,811		20	191	191	763	26
27	Sewer repair project permit \$3005	2010	2,293		20	115	115	459	27
28	Kitchen sewer \$1408	2010	1,074		20	54	54	215	28
29	Sewer project \$552	2010	421		20	21	21	84	29
30	Brickman - landscaping \$2950	2010	2,251		20	113	113	451	30
31	Naturescape landscaping \$5034	2010	3,841		20	192	192	768	31
32	Carpet HS unit 125 \$1602	2009	1,222		20	61	61	244	32
33	Carpet shepherds flock \$14250	2009	10,873		20	544	544	2,175	33
34	TOTAL (lines 1 thru 33)		\$ 34,533,755	\$ 2,677,254		\$ 1,308,740	\$ (1,368,514)	\$ 15,960,930	34

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

Facility Name & ID Number Lutheran Home for the Aged

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Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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		\$ 34,533,755	\$ 2,677,254		\$ 1,308,740	\$ (1,368,514)	\$ 15,960,930	1
2	Hall repair - Mr. Davids \$987	2009	753		20	38	38	151	2
3	Carpet HS unit 228 \$615	2009	469		20	23	23	93	3
4	Carpet HS attic stock \$3330	2009	2,541		20	127	127	508	4
5	Carpet HS unit 326 \$750	2009	572		20	29	29	115	5
6	Carpet attic stock \$3330	2009	2,541		20	127	127	508	6
7	Carpet HS unit 226 \$615	2009	469		20	23	23	93	7
8	Carpet attic stock \$1665	2009	1,270		20	64	64	255	8
9	Carpet Hs unit 215 \$987	2009	753		20	38	38	151	9
10	Carpet hs unit 118 \$615	2009	469		20	23	23	93	10
11	Carpet hs unit 307 \$615	2009	469		20	23	23	93	11
12	Carpet hs unit 223 \$750	2009	572		20	29	29	115	12
13	Carpet hs unit 305 \$615	2009	469		20	23	23	93	13
14	Carpet attic stock \$1665	2010	1,270		20	64	64	255	14
15	Carpet hs unit 321 \$615	2010	469		20	23	23	93	15
16	Carpet attic stock \$1665	2010	1,270		20	64	64	255	16
17	Carpet unit 124 \$615	2010	469		20	23	23	93	17
18	Carpet 1 East \$17688	2010	13,496		20	675	675	2,700	18
19	Bathroom Floor Repair hs unit 311 \$958	2010	731		20	37	37	147	19
20	Carpet hs unit 315 \$615	2010	469		20	23	23	93	20
21	Carpet 1 east \$20638	2010	15,747		20	787	787	3,149	21
22	Carpet hs unit 329 \$615	2010	469		20	23	23	93	22
23	Carpet oakton square \$6914	2010	5,275		20	264	264	1,056	23
24	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	2,213	24
25	Carpet repair room 131 a \$690	2010	526		20	26	26	105	25
26	Carpet hs unit 221 \$615	2010	469		20	23	23	93	26
27	Carpet hs unit 102 \$615	2010	469		20	23	23	93	27
28	Carpet hs stock \$1665	2010	1,270		20	64	64	255	28
29	Carpet hs unit #335 \$750	2010	572		20	29	29	115	29
30	Carpet hs unit 229 \$615	2010	469		20	23	23	93	30
31	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	2,212	31
32	Carpet hs unit #301 \$750	2010	572		20	29	29	115	32
33	Repair laundry equipment, motor and air clutch	2010	4,234		20	212	212	847	33
34	TOTAL (lines 1 thru 33)		\$ 34,615,481	\$ 2,677,254		\$ 1,312,826	\$ (1,364,428)	\$ 15,977,274	34

**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:

07/01/12

Ending:

06/30/13**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 34,615,481	\$ 2,677,254		\$ 1,312,826	\$ (1,364,428)	\$ 15,977,274	1
2	Repair dishwasher	2010	3,620		20	181	181	724	2
3	Repair Doors and locks	2010	3,116		20	156	156	624	3
4	Install automatic door equipment	2010	8,442		20	422	422	1,688	4
5	Electrical repairs	2010	3,334		20	167	167	667	5
6	Repair Dock Railing	2010	3,500		20	175	175	700	6
7	Repair hot water system	2010	4,675		20	234	234	936	7
8	Brian Gaasrud Sewer Project \$980	2011	748		20	37	37	111	8
9	Mid Counties Development - Sewer Project \$40,500	2011	30,902		20	1,545	1,545	4,635	9
10	Mid Counties Development - Sewer Project \$40,500	2011	30,836		20	1,542	1,542	4,626	10
11	Bolliger Lach - Sewer Project \$60	2011	46		20	2	2	6	11
12	Bolliger Lach - Sewer Project \$910	2011	694		20	35	35	105	12
13	Sewer Project \$465	2011	355		20	18	18	54	13
14	Install pneumatic thermostats \$8250	2011	6,295		20	315	315	945	14
15	Install pneumatic thermostats \$1100	2011	839		20	42	42	126	15
16	HVAC emergency service repairs \$3675	2011	2,804		20	140	140	420	16
17	HVAC - sewer project \$1090	2011	832		20	42	42	126	17
18	Mid Counties Development - Sewer Project \$26466	2011	20,194		20	1,010	1,010	3,030	18
19	Norman Mechanical - sewer project \$23500	2011	17,931		20	897	897	2,691	19
20	Family Enter. - sewer project \$19995	2011	15,256		20	763	763	2,289	20
21	HVAC - sewer project \$230	2011	175		20	9	9	27	21
22	HVAC - Steam boiler \$54365	2011	41,480		20	2,074	2,074	6,222	22
23	Scaravell Construct - Concrete work \$6950	2011	5,303		20	265	265	795	23
24	HVAC - Roof top data center \$26300	2011	1,534		20	77	77	231	24
25	HVAC - Steam Boiler \$54365	2011	41,480		20	2,074	2,074	6,222	25
26	Emergency Repairs on Rider Extractor	2011	2,908		20	145	145	435	26
27	Repair Washing Machines	2011	3,146		20	157	157	471	27
28	Repair Main Boiler burner	2011	5,300		20	265	265	795	28
29	Install ductwork on 1st floor	2011	2,828		20	141	141	423	29
30	Replace 5 pump gland bolts	2011	2,970		20	149	149	447	30
31	Repair and replace Chambers, burners, pilot and thermostat	2011	4,637		20	232	232	696	31
32	Repair block chilled water riser line	2011	3,465		20	173	173	519	32
33	Repair electrical wiring	2011	3,100		20	155	155	465	33
34	TOTAL (lines 1 thru 33)		\$ 34,888,225	\$ 2,677,254		\$ 1,326,464	\$ (1,350,790)	\$ 16,019,523	34

**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:

07/01/12

Ending:

06/30/13**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 34,888,225	\$ 2,677,254		\$ 1,326,464	\$ (1,350,790)	\$ 16,019,523	1
2	Clean 18 condensor coils	2011	3,975		20	199	199	597	2
3	Storm sewer basin repair	2011	2,865		20	143	143	429	3
4	Repair potholes in pavement	2011	3,200		20	160	160	480	4
5	Repair landscaping	2011	2,756		20	138	138	414	5
6	Clean 18 condensor coils	2011	4,174		20	209	209	627	6
7	Carpet Administrative offices (14458)	2011	11,031		20	552	552	1,656	7
8	Carpeting - Attic stock \$1665	2011	1,270		20	64	64	192	8
9	Carpet 3rd Floor corridors \$61891	2011	47,223		20	2,361	2,361	7,083	9
10	Carpet 2nd Floor \$79374	2011	60,562		20	3,028	3,028	9,084	10
11	Carpet Attic Stock \$1750	2011	1,335		20	67	67	201	11
12	Carpet 2nd Floor \$21955	2011	16,752		20	838	838	2,514	12
13	Locating Electric Cable \$425	2012	324		20	16	16	32	13
14	HVAC - End of main Steam Trap repair \$526	2012	401		20	20	20	40	14
15	Enterprise truck rental for sewer project \$1759	2012	1,342		20	67	67	134	15
16	Reclass 7/11 Dining Costs for Sewer Project \$38182	2012	29,133		20	1,457	1,457	2,914	16
17	Route 12 Rental - Truck rental for Dining Services \$568	2012	433		20	22	22	44	17
18	POM Costs for Sewer Project \$800	2012	610		20	31	31	62	18
19	EVS Cost for sewer project \$2233	2012	1,704		20	85	85	170	19
20	Dining Cost for sewer project \$34960	2012	26,674		20	1,334	1,334	2,668	20
21	Truck rental for sewer project \$3473	2012	2,650		20	132	132	264	21
22	Use of St Peter Church kitchen during project \$5400	2012	4,120		20	206	206	412	22
23	Polar Leasing - Freezer rental for sewer project \$4186	2012	3,194		20	160	160	320	23
24	HVAC Service Group - Repairs on kitchen cooler \$1320	2012	1,007		20	50	50	100	24
25	HVAC Service Group - Disconn/Reconn. Kitch equip \$1693	2012	1,292		20	65	65	130	25
26	Mid counties development - Kitchen sewer project \$114194	2012	87,130		20	4,357	4,357	8,714	26
27	Norman Mechanical - sewer project \$154899	2012	118,188		20	5,909	5,909	11,818	27
28	Polar leasing - 2 walk in coolers \$4186	2012	3,194		20	160	160	320	28
29	St Peters church rental Kitchen project \$4579	2012	3,494		20	175	175	350	29
30	Evaporated coils for Walk in coolers \$9000	2012	6,867		20	343	343	686	30
31	Install 3 GFI receptacles \$16210	2012	12,368		20	618	618	1,236	31
32	Electronic freezer control for walk in freezer \$1000	2012	763		20	38	38	76	32
33	Electronic Refrigeration Control walk in freezer \$350	2012	267		20	13	13	26	33
34	TOTAL (lines 1 thru 33)		\$ 35,348,526	\$ 2,677,254		\$ 1,349,479	\$ (1,327,775)	\$ 16,073,315	34

**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:

07/01/12

Ending:

06/30/13**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 35,348,526	\$ 2,677,254		\$ 1,349,479	\$ (1,327,775)	\$ 16,073,315	1
2	Super electric - remove temp feed for 2 chillers \$413	2012	315		20	16	16	32	2
3	Super electric - pepe and wire 3 auto door openers \$2076	2012	1,584		20	79	79	158	3
4	Steamer repairs \$1298	2012	990		20	50	50	100	4
5	Carpeting - food storeroom replacement floor \$2500	2012	1,908		20	95	95	190	5
6	Dish machine repair \$7618	2012	5,813		20	291	291	582	6
7	Mobile kitchen rental \$2053	2012	1,566		20	78	78	156	7
8	Sealcoating parking lot \$16166	2012	12,335		20	617	617	1,234	8
9	Robert Gill - food warmer \$15758	2012	12,023		20	601	601	1,202	9
10	DeMar - Detail kitchen cleaning \$1200	2012	916		20	46	46	92	10
11	Stanley access - auto door equipment/employee entr. \$6500	2012	4,960		20	248	248	496	11
12	Pavilion pantries-60 cabinets \$25395	2012	19,376		20	969	969	1,938	12
13	Leak location services \$763	2012	582		20	29	29	58	13
14	Underground utility location services \$1474	2012	1,125		20	56	56	112	14
15	Water shut down with V of AH \$631	2012	481		20	24	24	48	15
16	Olson center - Pantries repairs \$10000	2012	7,630		20	382	382	764	16
17	Olson center - Pantries repairs \$10000	2012	7,630		20	382	382	764	17
18	Olson center - Pantries repairs \$13563	2012	10,349		20	517	517	1,034	18
19	Simplex Grinnell - Timekeeping system repair \$2566	2012	1,958		20	98	98	196	19
20	Illinois Pump - Replace and install new sump pumps \$4149	2012	3,153		20	158	158	316	20
21	Hornet Construction remove and replace roof patch \$2725	2012	2,079		20	104	104	208	21
22	Door Systems - inspect and service hydraulic door \$2927	2012	2,233		20	112	112	224	22
23	Condenser people - repair condenser coils \$4424	2012	3,376		20	169	169	338	23
24	Disposable Mats \$173	2013	132		20	7	7	7	24
25	Reinstall section of pipe for storm drain \$343	2013	262		20	13	13	13	25
26	Complete underground water line repair \$1114	2013	850		20	42	42	42	26
27	Repair water supply, furnish water pipes \$786	2013	600		20	30	30	30	27
28	WJE drawings, specs and observation \$2162	2013	1,650		20	82	82	82	28
29	Chapel foundation stabilization and HVAC service \$2474	2013	1,888		20	94	94	94	29
30	Electrical repairs for chapel project \$3109	2013	2,372		20	119	119	119	30
31	Roofing for chapel project \$1270	2013	969		20	48	48	48	31
32	Chuhak & Tecson fees for chapel project \$476	2013	363		20	18	18	18	32
33	Cleaning and inspection of sanitary sewer \$1500	2013	1,145		20	57	57	57	33
34	TOTAL (lines 1 thru 33)		\$ 35,461,137	\$ 2,677,254		\$ 1,355,109	\$ (1,322,145)	\$ 16,084,066	34

**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:

07/01/12

Ending:

06/30/13

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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		\$ 35,461,137	\$ 2,677,254		\$ 1,355,109	\$ (1,322,145)	\$ 16,084,066	1
2	Wiss, Janney, Esistner fees for chapel project \$1939	2013	1,479		20	74	74	74	2
3	Electrical work for chapel project \$8010	2013	6,112		20	306	306	306	3
4	Brickman group landscaping for chapel project \$7556	2013	5,765		20	288	288	288	4
5	Brickman group landscaping for chapel project \$2790	2013	2,129		20	106	106	106	5
6	Exit sign LED \$210	2013	160		20	8	8	8	6
7	Electrical outlets, weatherproof covers \$61	2013	47		20	2	2	2	7
8	Chapel painting \$4234	2013	3,231		20	162	162	162	8
9	Electrical work lighting statue \$2215	2013	1,690		20	85	85	85	9
10	Gate arm repair \$160	2013	122		20	6	6	6	10
11	Reinstall Rim Key Cylinder SW chapel door \$155	2013	118		20	6	6	6	11
12	EVS Hours from chapel project \$2599	2013	1,983		20	99	99	99	12
13	Chapel project - renovate entire chapel \$475697	2013	362,957		20	18,148	18,148	18,148	13
14	De Mar chapel cleaning after renovation \$7635	2013	5,826		20	291	291	291	14
15	Install chapel monument bed \$8900	2013	6,791		20	340	340	340	15
16	Lawncare after chapel work \$285	2013	217		20	11	11	11	16
17	Marmax glass window work \$3495	2013	2,667		20	133	133	133	17
18	Chuhak & Tecson fees related to chapel project \$235	2013	179		20	9	9	9	18
19	Tile work - chapel project \$108347	2013	82,669		20	4,133	4,133	4,133	19
20	Statue relocation \$18251	2013	13,926		20	696	696	696	20
21	Chapel project stairway work \$22680	2013	17,305		20	865	865	865	21
22	Chapel project exam fee \$500	2013	382		20	19	19	19	22
23	Chapel roof repairs \$4820	2013	3,678		20	184	184	184	23
24	Limestone panel repairs \$10230	2013	7,805		20	390	390	390	24
25	Hearthstone unit 110 bathroom shet vinyl \$835	2013	637		20	32	32	32	25
26	Hearthstone unit 210 carpet \$645	2013	492		20	25	25	25	26
27	Repipe the fittings on main generator \$2945	2013	2,247		20	112	112	112	27
28	Peterson Contracting - scrape and repaint ralings on balcony \$3160	2013	2,411		20	121	121	121	28
29	Peterson Contracting - sand, prime, paint kitchen vents \$5240	2013	3,998		20	200	200	200	29
30	Dahme Mechanical - plumbing repairs on basement bathroom \$3319	2013	2,532		20	127	127	127	30
31	HVAC Service - repair and replace leaking pipes \$4985	2013	3,804		20	190	190	190	31
32	HVAC Service - boiler repairs \$3352	2013	2,558		20	128	128	128	32
33	HVAC Service - furnish and install new duct dampers \$4970	2013	3,792		20	190	190	190	33
34	TOTAL (lines 1 thru 33)		\$ 36,010,844	\$ 2,677,254		\$ 1,382,594	\$ (1,294,660)	\$ 16,111,551	34

**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:

07/01/12

Ending:

06/30/13

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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	Totals from Page 12G, Carried Forward		\$ 36,010,844	\$ 2,677,254		\$ 1,382,594	\$ (1,294,660)	\$ 16,111,551	1
2	Anderson Lock - repair fire alarm \$2699	2013	2,059		20	103	103	103	2
3	Super electric - electrical repairs \$2679	2013	2,044		20	102	102	102	3
4	Super electric - electrical install of pullstations \$5170	2013	3,945		20	197	197	197	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 36,018,892	\$ 2,677,254		\$ 1,382,997	\$ (1,294,257)	\$ 16,111,954	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 10,942,322	\$	\$ 1,094,232	\$ 1,094,232	10	\$ 10,242,142	71
72	Current Year Purchases	584,643		58,464	58,464	10	58,464	72
73	Fully Depreciated Assets	1,716,400					1,716,400	73
74								74
75	TOTALS	\$ 13,243,365	\$	\$ 1,152,697	\$ 1,152,697		\$ 12,017,006	75

D. Vehicle Costs. (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 supp sched	Auto - see supp sched		\$ 497,965	\$	\$ 34,672	\$ 34,672		\$ 394,657	76
77										77
78										78
79										79
80	TOTALS			\$ 497,965	\$	\$ 34,672	\$ 34,672		\$ 394,657	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)	\$ 49,780,447	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,677,254	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,570,365	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (106,889)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 28,523,617	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	2005-2010 Non care assets	\$ 18,008,992	\$ 1,079,209	\$	86
87	2011 Non Care assets	212,451	10,623		87
88	2012 Non Care assets	87,393	8,739		88
89	2013 Non Care Assets	1,549,622	154,962		89
90	Capitalized R&M non care 2007	8,156			90
91	TOTALS	\$ 19,866,614	\$ 1,253,533	\$	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.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/12

Ending: 06/30/13

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: \$ 171,513 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

* 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.

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/12 Ending: 06/30/13
 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-03	hrs	\$		\$	1,333,455	\$		\$	1,333,455	1
2	Licensed Speech and Language Development Therapist	39-03	hrs				169,402				169,402	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-03	hrs				2,374,087				2,374,087	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 prescripts					1,556,824			1,556,824	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 sched</u>						278,655	9,509			288,164	13
14	TOTAL			\$		\$	4,155,599	\$	1,566,333	\$	5,721,932	14

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

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/12

Ending:

06/30/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/13 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,902,646	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,533,303		3
4	Supply Inventory (priced at)	160,791		4
5	Short-Term Investments	60,061,454		5
6	Prepaid Insurance	793,271		6
7	Other Prepaid Expenses	220,010		7
8	Accounts Receivable (owners or related parties)	5,959,768		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 74,631,243	\$	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	70,142,273		14
15	Leasehold Improvements, at Historical Cost	577,750		15
16	Equipment, at Historical Cost	17,439,651		16
17	Accumulated Depreciation (book methods)	(43,292,526)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,502,633		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 46,390,006	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 121,021,249	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 6,230,337	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	137,792		28
29	Short-Term Notes Payable	2,754,492		29
30	Accrued Salaries Payable	1,577,964		30
31	Accrued Taxes Payable (excluding real estate taxes)	75,741		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	905,489		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See grouping schedule</u>	285,987		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,967,802	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	97,301,147		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See grouping schedule</u>	1,664,931		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 98,966,078	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 110,933,880	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 10,087,369	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 121,021,249	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,218,371	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,218,371	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,868,998	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 3,868,998	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)	\$ 10,087,369	24 *

* This must agree with page 17, line 47.

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 47,175,943	1
2	Discounts and Allowances for all Levels	(18,629,310)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 28,546,633	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	11,071,688	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 11,071,688	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	206,236	13
14	Non-Patient Meals	467,362	14
15	Telephone, Television and Radio	78,900	15
16	Rental of Facility Space	1,095,934	16
17	Sale of Drugs	1,507,510	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	250,374	19
20	Radiology and X-Ray	125,170	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,731,486	23
D. Non-Operating Revenue			
24	Contributions	107,500	24
25	Interest and Other Investment Income***	177,151	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 284,651	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See grouping schedule</u>	1,240,382	28
28a	<u>Hearthstone Revenue</u>	5,971,763	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,212,145	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 50,846,603	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	8,468,154	31
32	Health Care	15,922,587	32
33	General Administration	10,572,613	33
B. Capital Expense			
34	Ownership	3,954,823	34
C. Ancillary Expense			
35	Special Cost Centers	7,353,816	35
36	Provider Participation Fee	705,612	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 46,977,605	40
41	Income before Income Taxes (line 30 minus line 40)**	3,868,998	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,868,998	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

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

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

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

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/12

Ending:

06/30/13

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	\$ 133,467	\$ 68.44	1
2	Assistant Director of Nursing	8,864	9,849	448,399	45.53	2
3	Registered Nurses	137,760	153,067	5,349,593	34.95	3
4	Licensed Practical Nurses	29,804	33,115	914,721	27.62	4
5	CNAs & Orderlies	364,940	405,489	6,350,134	15.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	17,862	19,847	503,386	25.36	10
11	Social Service Workers	11,656	12,951	340,682	26.31	11
12	Dietician					12
13	Food Service Supervisor	13,694	15,215	423,125	27.81	13
14	Head Cook	13,405	14,894	235,744	15.83	14
15	Cook Helpers/Assistants	82,078	91,198	1,082,876	11.87	15
16	Dishwashers					16
17	Maintenance Workers	42,035	46,705	1,046,185	22.40	17
18	Housekeepers	59,195	65,772	860,836	13.09	18
19	Laundry	12,524	13,915	143,689	10.33	19
20	Administrator	1,755	1,950	175,526	90.01	20
21	Assistant Administrator	1,755	1,950	131,242	67.30	21
22	Other Administrative	42,029	46,699	1,410,266	30.20	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,897	3,219	81,866	25.43	31
32	Other Health Care(specify)					32
33	Other(specify) <u>b&b, mkt, Heart</u>	69,268	76,964	1,518,339	19.73	33
34	TOTAL (lines 1 - 33)	913,274	1,014,749	\$ 21,150,076 *	\$ 20.84	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	31,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	monthly	73,986	10-03	38
39	Pharmacist Consultant	monthly	20,428	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	1,680	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	17	\$ 127,294		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	722	\$ 43,861	10-3	50
51	Licensed Practical Nurses	36	1,734	10-3	51
52	Certified Nurse Assistants/Aides	1,394	27,684	10-3	52
53	TOTAL (lines 50 - 52)	2,152	\$ 73,279		53

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/12

Ending: 06/30/13

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	\$ 175,526	Workers' Compensation Insurance	\$ 628,107	IDPH License Fee	\$	
Sarah Kurth	Asst Admin	0	131,242	Unemployment Compensation Insurance	33,309	Advertising: Employee Recruitment		
				FICA Taxes	1,519,439	Health Care Worker Background Check	15,080	
				Employee Health Insurance	2,472,216	(Indicate # of checks performed <u>1500</u>)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions and publications	6,453	
				403b Match	254,441	Organizational Dues	31,103	
				Disability and life insurance	370,494			
				Other benefits	4,640			
				Benefit Offset	(10,222)			
				Employee Physicals	14,955	Less: Public Relations Expense	()	
				Tuition Reimbursement	22,585	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 306,768	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
(List each licensed administrator separately.)				\$ 5,309,964		\$ 52,636		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	13,848
							Remove out of state seminars	(6,110)
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(Attach a copy of any management service agreement)							TOTAL	
							\$ 7,738	
C. Professional Services								
Vendor/Payee	Type		Amount					
KPMG/Wipfli	Audit Fees/Accounting Fees		\$ 55,910					
Chuhak & Tecson PC	Legal Fees		42,816					
McVey & Parksky	Legal Fees		12,771					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 111,497					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

* Attach copy of IMRF notifications

**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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
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19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/12

Ending:

06/30/13**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. LSN - \$21,130
- (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. \$ 331,676 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.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 705,612
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. \$ 0 Has any meal income been offset against related costs? yes Indicate the amount. \$ _____
- (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. \$ 0
- (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.