



Facility Name & ID Number Lutheran Home for the Aged

# 0005090 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	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	18,336	39,265	30,769	88,370	8
9	SNF/PED					9
10	ICF	4,959	15,442		20,401	10
11	ICF/DD					11
12	SC		19,272		19,272	12
13	DD 16 OR LESS					13
14	TOTALS	23,295	73,979	30,769	128,043	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.49%

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 27,944

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2014 Fiscal Year: 06/30/2014

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

Facility Name &amp; ID Number

Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	1,779,104	265,311	48,365	2,092,780		2,092,780		2,092,780		1
2	Food Purchase		1,978,458		1,978,458		1,978,458	(486,195)	1,492,263		2
3	Housekeeping	881,893	147,694	89,380	1,118,967		1,118,967	(75,691)	1,043,276		3
4	Laundry	144,055	78,131	36,683	258,869		258,869		258,869		4
5	Heat and Other Utilities			1,397,332	1,397,332		1,397,332	(492,587)	904,745		5
6	Maintenance	987,819	103,032	1,002,458	2,093,309		2,093,309	(107,358)	1,985,951		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	3,792,871	2,572,626	2,574,218	8,939,715		8,939,715	(1,161,831)	7,777,884		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			31,200	31,200		31,200		31,200		9
10	Nursing and Medical Records	13,524,997	879,997	643,110	15,048,104		15,048,104	(899)	15,047,205		10
10a	Therapy										10a
11	Activities	493,545	16,332	119,937	629,814		629,814	(128,311)	501,503		11
12	Social Services	342,574	292	735	343,601		343,601		343,601		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	14,361,116	896,621	794,982	16,052,719		16,052,719	(129,210)	15,923,509		16
	<b>C. General Administration</b>										
17	Administrative	332,592		2,000,000	2,332,592		2,332,592		2,332,592		17
18	Directors Fees										18
19	Professional Services			270,178	270,178		270,178		270,178		19
20	Dues, Fees, Subscriptions & Promotions			75,186	75,186		75,186		75,186		20
21	Clerical & General Office Expenses	1,303,129	90,996	801,629	2,195,754		2,195,754	(356,700)	1,839,054		21
22	Employee Benefits & Payroll Taxes			6,253,415	6,253,415		6,253,415		6,253,415		22
23	Inservice Training & Education										23
24	Travel and Seminar			44,988	44,988		44,988		44,988		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			592,075	592,075		592,075		592,075		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	1,635,721	90,996	10,037,471	11,764,188		11,764,188	(356,700)	11,407,488		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	19,789,708	3,560,243	13,406,671	36,756,622		36,756,622	(1,647,741)	35,108,881		29

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

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

Facility Name &amp; ID Number

Lutheran Home for the Aged

#0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

## 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	
	<b>D. Ownership</b>											
30	Depreciation			2,413,068	2,413,068	2,413,068		2,413,068				30
31	Amortization of Pre-Op. & Org.			53,596	53,596	53,596	(53,596)					31
32	Interest			216,648	216,648	216,648	(216,648)					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	<b>TOTAL Ownership</b>			2,702,216	2,702,216	2,702,216	(270,244)	2,431,972				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,276,675	4,119,814	5,396,489	5,396,489	(26,031)	5,370,458				39
40	Barber and Beauty Shops	144,712	5,152	1,189	151,053	151,053	(151,053)					40
41	Coffee and Gift Shops	44,774			44,774	44,774	(44,774)					41
42	Provider Participation Fee			682,401	682,401	682,401		682,401				42
43	Other (specify):* <b>Marketing</b>	1,482,046	8,471	304,977	1,795,494	1,795,494	(1,795,494)					43
44	<b>TOTAL Special Cost Centers</b>	1,671,532	1,290,298	5,108,381	8,070,211	8,070,211	(2,017,352)	6,052,859				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	21,461,240	4,850,541	21,217,268	47,529,049	47,529,049	(3,935,337)	43,593,712				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

Report Period Beginning: 07/01/2013

Ending: 06/30/2014

**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	(486,195)	2		4
5	Telephone, TV & Radio in Resident Rooms	(76,521)	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				9
10	Interest and Other Investment Income	(216,648)	32		10
11	Discounts, Allowances, Rebates & Refunds	(156,709)	21		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	(4,109)	21		18
19	Entertainment				19
20	Contributions	(110,000)	21		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				28
29	Other-Attach Schedule	(2,885,155)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (3,935,337)</b>		<b>\$</b>	<b>30</b>

BHF USE ONLY					
48		49		50	
				51	
					52

**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	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (3,935,337)</b>		<b>37</b>

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

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

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

Lutheran Home for the AgedID# 0005090Report Period Beginning: 07/01/2013Ending: 06/30/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing/Hearthstone Salary	\$ (1,482,046)	43	1
2	Marketing/Hearthstone Supplies	(8,471)	43	2
3	Marketing/Hearthstone Other	(304,977)	43	3
4	Misc. Income	(4,265)	21	4
5	Chapel Collections	(55,100)	11	5
6	Arts and Crafts Income	(2,455)	11	6
7	Variety Store Income	(70,756)	11	7
8	Printing/Record Copies Income	(899)	10	8
9	Cellular Antenna Income	(22,050)	5	9
10	Royalty Income	(81)	21	10
11	Application Income	(5,015)	21	11
12	Senior Fit Income	(26,031)	39	12
13	Clinic Rent	(76,601)	6	13
14	LV Security	(30,757)	6	14
15	Amortization	(53,596)	31	15
16	Barber and Beauty Shop	(151,053)	40	16
17	Coffee and Gift Shop	(44,774)	41	17
18	Cable TV	(35,855)	5	18
19	Non-Care Related Utilities	(434,682)	5	19
20	Non-Care Related Housekeeping	(75,691)	3	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
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	<b>Total</b>	(2,885,155)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

## 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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(486,195)	0	0	0	0	0	0	0	0	0	0	(486,195)	2
3	Housekeeping	(75,691)	0	0	0	0	0	0	0	0	0	0	(75,691)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(492,587)	0	0	0	0	0	0	0	0	0	0	(492,587)	5
6	Maintenance	(107,358)	0	0	0	0	0	0	0	0	0	0	(107,358)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,161,831)</b>	<b>0</b>	<b>(1,161,831)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(899)	0	0	0	0	0	0	0	0	0	0	(899)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(128,311)	0	0	0	0	0	0	0	0	0	0	(128,311)	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	<b>TOTAL Health Care and Programs</b>	<b>(129,210)</b>	<b>0</b>	<b>(129,210)</b>	<b>16</b>									
	<b>C. General Administration</b>													
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	(356,700)	0	0	0	0	0	0	0	0	0	0	(356,700)	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	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	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	<b>TOTAL General Administration</b>	<b>(356,700)</b>	<b>0</b>	<b>(356,700)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(1,647,741)</b>	<b>0</b>	<b>(1,647,741)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2013 Ending:06/30/2014

## 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)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	(53,596)	0	0	0	0	0	0	0	0	0	0	(53,596)	31
32	Interest	(216,648)	0	0	0	0	0	0	0	0	0	0	(216,648)	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	<b>TOTAL Ownership</b>	<b>(270,244)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(270,244)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(26,031)	0	0	0	0	0	0	0	0	0	0	(26,031)	39
40	Barber and Beauty Shops	(151,053)	0	0	0	0	0	0	0	0	0	0	(151,053)	40
41	Coffee and Gift Shops	(44,774)	0	0	0	0	0	0	0	0	0	0	(44,774)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,795,494)	0	0	0	0	0	0	0	0	0	0	(1,795,494)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(2,017,352)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,017,352)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(3,935,337)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,935,337)</b>	<b>45</b>

**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		Lutheran Home for the Aged	Arlington Heights, IL	Lutheran Life Ministr	Arlington Heights, IL	Parent Holding Cor
		Pleasant View Luther Home	Ottawa, IL	Lutheran Community	Arlington Heights, IL	Support Services
		St Pauls Home & Health Care Center	Chicago, IL	Lutheran Foundation	Arlington Heights, IL	Fundraising
		Wittenberg Lutheran Village	Crown Point, IN	Lutheran Life Commu	Arlington Heights, IL	Management Consu
		Arlington of Naples	Naples, FL			
		Luther Oaks	Bloomington, IL			

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

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

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

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

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

## 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	342,373	10	0.25	Alloc Salary	\$ 114,124	17-3	1
2	Jim Holbrook	Vice President	Administrative	0.00	203,904	13	0.32	Alloc Salary	94,669	17-3	2
3	Carl Moellenkamp	Treasurer	Administrative	0.00	244,133	10	0.22	Alloc Salary	53,072	17-3	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 261,865		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 Report Period Beginning: 07/01/2013

Ending: 6/30/2014

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	Administrative	Direct Allocation		\$	\$		\$ 2,000,000	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				\$	\$		\$ 2,000,000	25

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

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

1	2	3	4	5	6		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Revenue Bonds LHSA 2012		X	Skilled Beds Construction			\$ 98,500,000	\$ 95,850,000	5/15/2046		\$ All Capitalized	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	Line of Credit		X			06/12/2008	600,000	4,975,000			125,740	6						
7	Van Lease/Margin Loan/Other		X			10/1/2012	104,950	45,559			77,737	7						
8	Interest on Capital Lease/Resident Ass		X								13,171	8						
9	<b>TOTAL Facility Related</b>						\$ 99,204,950	\$ 100,870,559			\$ 216,648	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 99,204,950	\$ 100,870,559			\$ 216,648	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.)



## 2013 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 Rob Schlicht

TELEPHONE (414) 431-9335 FAX #: (414) 431-9303

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(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.	<u>03-19-400-002-0000</u>	<u></u>	\$ <u>20,409.00</u>	\$ <u></u>
2.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
		<b>TOTALS</b>	\$ <u><u>20,409.00</u></u>	\$ <u><u></u></u>

**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        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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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:

07/01/2013 Ending:

06/30/2014

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 315,041 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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 - Fundraising activities

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

Child Day Care - 6,448 square feet

Adult Day Care - 5,088 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	<b>TOTALS</b>	<b>914,760</b>		<b>\$ 20,225</b>	3

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

**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
	<b>Improvement Type**</b>										
9	1976 Improvements		1976		10,801		20			10,801	9
10	1980 Improvements		1980		128,110		20			121,522	10
11	1981 Improvements		1981		1,686,911		20			1,565,423	11
12	1982 Improvements		1982		881,456		20			800,862	12
13	1983 Improvements		1983		733,983		20			652,197	13
14	1984 Improvements		1984		650,719		20			565,196	14
15	1985 Improvements		1985		335,901		20			285,034	15
16	1986 Improvements		1986		31,815		20			26,362	16
17	1987 Improvements		1987		36,747		20			29,711	17
18	1988 Improvements		1988		125,105		20			98,649	18
19	1989 Improvements		1989		5,271		20			4,056	19
20	1990 Improvements		1990		9,600		20			6,910	20
21	1991 Improvements		1991		65,975		20			48,070	21
22	1992 Improvements		1992		254,620		20			179,695	22
23	1993 Improvements		1993		60,706		20			41,796	23
24	1994 Improvements		1994		164,661		20			110,091	24
25	1995 Improvements		1995		40,474		20			26,249	25
26	1996 Improvements		1996		40,722		20			25,373	26
27	1997 Improvements		1997		20,182		20			12,260	27
28	1998 Improvements		1998		7,097,469		20			4,170,024	28
29	1999 Improvements		1999		3,328,341		20			2,263,062	29
30	2000 Improvements		2000		685,387		20			450,139	30
31	2001 Improvements		2001		4,120,711		20			2,925,997	31
32	2002 Improvements		2002		1,163,245		20			717,498	32
33	2003 Improvements		2003		1,077,127		20			627,458	33
34	2004 Improvements		2004		1,194,296		20			627,961	34
35	2005 Improvements		2005		707,268		20			340,743	35
36	2006 Improvements		2006		548,435		20			224,976	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# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014**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	
37	Various	2007	\$ 401,982	\$	20	\$	\$	\$ 146,762	37
38	Various	2008	280,548		20			85,264	38
39	Various	2009	300,736		20			69,175	39
40	Various	2010	144,550		20			35,277	40
41	Brian Gassrud Sewer Project \$980	2011	748		20			628	41
42	Mid Countie sDevelopment - Sewer Project \$40,500	2011	30,902		20			6,180	42
43	Mid Countie sDevelopment - Sewer Project \$40,500	2011	30,836		20			6,168	43
44	Bolliger Lach - Sewer Project \$60	2011	46		20			8	44
45	Bollinger Lach - Sewer Project \$910	2011	694		20			140	45
46	Sewer Project \$465	2011	355		20			72	46
47	Install pneumatic thermostats \$8250	2011	6,295		20			1,260	47
48	Install pneumatic thermostats \$1100	2011	839		20			168	48
49	HVAC emergency service repairs \$3675	2011	2,804		20			560	49
50	HVAC - sewer project \$1090	2011	832		20			168	50
51	Mid Counties Development - Sewer Project \$26466	2011	20,194		20			4,040	51
52	Norman Mechanical - sewer project \$23,500	2011	17,931		20			3,588	52
53	Family Enter. Sewer project \$19995	2011	15,256		20			3,052	53
54	HVAC - swer project \$230	2011	175		20			36	54
55	HVAC steam boiler \$54365	2011	41,480		20			8,296	55
56	Scaravell Construct - concrete work \$6950	2011	5,303		20			1,060	56
57	HVAC - roof top data center \$26300	2011	1,534		20			308	57
58	HVAC - steam boiler \$54365	2011	41,480		20			8,296	58
59	Emergency Repairs on Rider Extractor	2011	2,908		20			580	59
60	Repair Washing machines	2011	3,146		20			628	60
61	Repari Main Boiler burner	2011	5,300		20			1,060	61
62	Install ductwork on 1st floor	2011	2,828		20			564	62
63	Replace 5 pumpt gland bolos	2011	2,970		20			596	63
64	Repair and replace chambers, burners, pilot and thermostat	2011	4,637		20			928	64
65	Repair block chilled water riser line	2011	3,465		20			692	65
66	Repair electrical wiring	2011	3,100		20			620	66
67	Clean 18 condensor coils	2011	3,975		20			796	67
68	Storm sewer basin repair	2011	2,865		20			572	68
69	Repair potholes in pavement	2011	3,200		20			640	69
70	TOTAL (lines 4 thru 69)		\$ 34,941,361	\$		\$	\$	\$ 17,346,297	70

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

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

## 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 34,941,361	\$		\$	\$	\$ 17,346,297	1
2	CARPET HS UNIT 228 \$615	2011	2,756		20			552	2
3	CARPET HS ATTIC STOCK \$3,330	2011	4,174		20			836	3
4	CARPET HS UNIT 326 \$750	2011	11,031		20			2,208	4
5	CARPET ATTICK STOCK \$3,330	2011	1,270		20			256	5
6	CARPET HS UNIT 226 \$615	2011	47,223		20			9,444	6
7	CARPET ATTICK STOCK \$1,665	2011	60,562		20			12,112	7
8	CARPET HS UNIT 215 \$987	2011	1,335		20			268	8
9	CARPET HS UNIT 118 \$615	2011	16,752		20			3,352	9
10	CARPET HS UNIT 307 \$615	2012	324		20			48	10
11	CARPET HS UNIT 223 \$750	2012	401		20			60	11
12	CARPET HS UNIT 305 \$615	2012	1,342		20			201	12
13	CARPET ATTIC STOCK \$1,665	2012	29,133		20			4,371	13
14	CARPET HS UNIT 321 \$615	2012	433		20			66	14
15	CARPET ATTIC STOCK \$1,665	2012	610		20			93	15
16	CARPET UNIT 124 \$615	2012	1,704		20			255	16
17	CARPET 1 EAST \$17,688	2012	26,674		20			4,002	17
18	BATHROOM FLOOR REPAIR HS UNIT 311 \$958	2012	2,650		20			396	18
19	CARPET HS UNIT 315 \$615	2012	4,120		20			618	19
20	CARPET 1 EAST \$20,638	2012	3,194		20			480	20
21	CARPET HS UNIT 329 \$615	2012	1,007		20			150	21
22	CARPET OAKTON SQUARE \$6,914	2012	1,292		20			195	22
23	CARPET F&G CROSSROADS \$14,500	2012	87,130		20			13,071	23
24	CARPET REPAIR ROOM 131 A \$690	2012	118,188		20			17,727	24
25	CARPET HS UNIT 221 \$615	2012	3,194		20			480	25
26	CARPET HS UNIT 102 \$615	2012	3,494		20			525	26
27	CARPET HS STOCK \$1,665	2012	6,867		20			1,029	27
28	CARPET HS UNIT #335 \$750	2012	12,368		20			1,854	28
29	CARPET HS UNIT 229 \$615	2012	763		20			114	29
30	CARPET F&G CROSSROADS \$14,500	2012	267		20			39	30
31	CARPET HS UNIT #301 \$750	2012	315		20			48	31
32	REPAIR LAUNDRY EQUIPMENT, MOTOR AND AIR CLUTCH	2012	1,584		20			237	32
33	REPAIR DISHWASHER	2012	990		20			150	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 35,394,508	\$		\$	\$	\$ 17,421,534	34

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

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

## 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 35,394,508	\$		\$	\$	\$ 17,421,534	1
2	Carpeting - food storeroom replacement floor \$2500	2012	1,908		20			285	2
3	Dish machine repair - 47618	2012	5,813		20			873	3
4	Mobile kitchen rental \$2053	2012	1,566		20			234	4
5	Sealcoating parking lot \$16166	2012	12,335		20			1,851	5
6	Robert Gill - food warmer \$15758	2012	12,023		20			1,803	6
7	DeMar - Detail kitchen cleaning \$1200	2012	916		20			138	7
8	Stanley access - auto door equipment/employee cntr. \$6500	2012	4,960		20			744	8
9	Pavilion pantries - 60 cabinets \$25395	2012	19,376		20			2,907	9
10	leak location services \$763	2012	582		20			87	10
11	Underground utility location services \$1474	2012	1,125		20			168	11
12	Water shut down with V of AH \$631	2012	481		20			72	12
13	Olson center - Ptries repairs \$10000	2012	7,630		20			1,146	13
14	Olson center - Ptries repairs \$10000	2012	7,630		20			1,146	14
15	Olson center - Pantries repairs \$13563	2012	10,349		20			1,551	15
16	Simplex Grinnell - timekeeping system repair \$2566	2012	1,958		20			294	16
17	Illinois Pump - Reaplace and install new sump pumps \$4149	2012	3,153		20			474	17
18	Hornet Construction remove and replace roof patch \$2725	2012	2,079		20			312	18
19	Door Systems - inspect and service hydraulic door \$2927	2012	2,233		20			336	19
20	condenser people - repair condenser coils \$4424	2012	3,376		20			507	20
21	Disposable Mats \$173	2013	132		20			14	21
22	Reinstall section of pipe for storm drain \$343	2013	262		20			26	22
23	Complete underground water line repair \$1114	2013	850		20			84	23
24	Repair water supply, furnish water pipes \$786	2013	600		20			60	24
25	WJE drawings, specs and observation \$2162	2013	1,650		20			164	25
26	Chapel foundation stabilization and HVAC service \$2474	2013	1,888		20			188	26
27	Electrical repairs for chapel project \$3109	2013	2,372		20			238	27
28	Roofing for chapel project \$1270	2013	969		20			96	28
29	Chuhak & Tecson fees for chapel project \$476	2013	363		20			36	29
30	Cleaning and inspection of sanitary sewer \$1500	2013	1,145		20			114	30
31	Wiss, Janney, Esistner fees for chapel project \$1939	2013	1,479		20			148	31
32	electrical work for chapel project \$8010	2013	6,112		20			612	32
33	Brickman group landscaping for chapel project \$7556	2013	5,765		20			576	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 35,517,588	\$		\$	\$	\$ 17,438,818	34

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

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

## 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	<b>Totals from Page 12C, Carried Forward</b>		\$ 35,517,588	\$		\$	\$	\$ 17,438,818	1
2	Brickman group landscaping for chapel project \$2790	2013	2,129		20			212	2
3	Exit sign LED \$210	2013	160		20			16	3
4	Electrical outlets, weatherproof covers \$61	2013	47		20			4	4
5	Chapel painting \$4234	2013	3,231		20			324	5
6	Electrical work lighting statue \$2215	2013	1,690		20			170	6
7	Gate arm repair \$160	2013	122		20			12	7
8	Reinstall rim Key Cylinder SW chapel door \$155	2013	118		20			12	8
9	EVS Hours from chapel project \$2599	2013	1,983		20			198	9
10	Chapel project - renovate entire chapel \$475697	2013	362,957		20			36,296	10
11	De mar chapel cleaning after renovation \$7635	2013	5,826		20			582	11
12	Install chapel monument bed \$8900	2013	6,791		20			680	12
13	Lawncare after chapel work \$285	2013	217		20			22	13
14	Marmax glass window work \$3495	2013	2,667		20			266	14
15	Chahuak & Tecson fees related to chapel project \$235	2013	179		20			18	15
16	Tile work - chapel project \$108347	2013	82,669		20			8,266	16
17	Statue relocation \$18251	2013	13,926		20			1,392	17
18	Chapel project stairway work \$22680	2013	17,305		20			1,730	18
19	Chapel project exam fee \$500	2013	382		20			38	19
20	Chapel roof repairs \$4820	2013	3,678		20			368	20
21	Limestone panel repairs \$4820	2013	7,805		20			780	21
22	Hearthstone unit 100 bathroom sheet vinyl \$835	2013	637		20			64	22
23	Heartstone unit 210 carpet \$645	2013	492		20			50	23
24	Repipe the fittings on main generator \$2945	2013	2,247		20			224	24
25	Peterson Contracting - scrape and repaint railings on balcony \$316	2013	2,411		20			242	25
26	Peterson Contracting - sand, prime, paint kitchen vents \$5240	2013	3,998		20			400	26
27	Dahme Mechanical - plumbing repairs on basement bathroom \$33	2013	2,532		20			254	27
28	HVAC Service - repair and replace leaking pipes \$4985	2013	3,804		20			380	28
29	HVAC Service - boiler repairs \$3352	2013	2,558		20			256	29
30	HVAC Service - furnish and install new duct dampers \$4970	2013	3,792		20			380	30
31	Anderson Lock - repair fire alarm \$2699	2013	2,059		20			206	31
32	Super electric - electrical repairs \$2679	2013	2,044		20			204	32
33	Super electric - electrical install of pullstations \$5170	2013	3,945		20			394	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 36,061,989	\$		\$	\$	\$ 17,493,258	34

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

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

**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	<b>Totals from Page 12D, Carried Forward</b>		\$ 36,061,989	\$		\$	\$	\$ 17,493,258	1
2	Carpet for Hearthstone units 102 & 231 \$1290	2013	984		20			131	2
3	Repair of deteriorated Rafters \$20672	2013	15,773		20			789	3
4	Sign for new Rehab Center \$2802	2014	2,138		20			276	4
5	Fan drive install on dooling to \$6525	2014	4,979		20			83	5
6	Olson - Demolition	2014	56,200		20				6
7	HazMat Abatement	2014	48,059		20				7
8	Surveying	2014	33,492		20				8
9	Excavation/Grading	2014	1,149,792		20				9
10	Bituminous Paving	2014	185,092		20				10
11	Exterior Utilities	2014	518,252		20				11
12	Exterior Utilities	2014	24,168		20				12
13	Box Culvert	2014	731,651		20				13
14	Landscaping and Irrigation	2014	295,133		20				14
15	Temp Fence	2014	23,644		20				15
16	Permanent Fence	2014	9,000		20				16
17	Canopy	2014	28,400		20				17
18	Concrete	2014	606,311		20				18
19	Concrete Foundations	2014	557,883		20				19
20	Precast	2014	634,646		20				20
21	Masonry	2014	1,118,658		20				21
22	Steel, Metals - Phase 1	2014	1,201,625		20				22
23	Steel Deckin Phase 1	2014	147,213		20				23
24	Safety Rails	2014	75,875		20				24
25	Rough/Finished Carpentry	2014	601,901		20				25
26	Architectural Millwork Phase 1 and 2	2014	453,733		20				26
27	3-Form at Lobby Stair	2014	46,165		20				27
28	Metal Panels	2014	676,593		20				28
29	Fireproofing	2014	101,686		20				29
30	Roofing	2014	403,762		20				30
31	Waterproofing	2014	196,330		20				31
32	Expansion Covers/Wall Protection	2014	68,472		20				32
33	Expansion Covers (Install)	2014	2,000		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 46,081,599	\$		\$	\$	\$ 17,494,537	34

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

Facility Name &amp; ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

**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	<b>Totals from Page 12E, Carried Forward</b>		\$ 46,081,599	\$		\$	\$	\$ 17,494,537	1
2	Doors/Frames/Hardware	2014	820,083		20				2
3	Access Doors	2014	13,842		20				3
4	Overhead Doors	2014	12,915		20				4
5	Smoke Containment Doors	2014	36,716		20				5
6	Folding Fire Doors	2014	25,484		20				6
7	Vinyl Windows	2014	131,341		20				7
8	Glass/Glazing	2014	413,406		20				8
9	Drywall	2014	1,972,572		20				9
10	Dumpsters	2014	55,594		20				10
11	General Cleanup/MEPFP clean up	2014	175,531		20				11
12	Final Clean Up - Phase 1	2014	22,590		20				12
13	Acoustic/Wood Ceilings	2014	405,250		20				13
14	Flooring	2014	641,921		20				14
15	Painting	2014	250,289		20				15
16	Metal Toilet Compartments	2014	4,089		20				16
17	Cubicle Curtains	2014	15,135		20				17
18	Bath Accessories	2014	78,531		20				18
19	Fireplaces (Furnish Only)	2014	8,190		20				19
20	Fireplaces (Install Only)	2014	1,175		20				20
21	Lockers	2014	5,000		20				21
22	Wire Shelving	2014	5,031		20				22
23	Flag Pole	2014	4,790		20				23
24	Parking Equipment	2014	11,058		20				24
25	Food Service Equipment	2014	246,471		20				25
26	Appliances - Phase 1	2014	4,322		20				26
27	Residential Casework (Cabinets)	2014	81,601		20				27
28	Stone Countertops	2014	80,722		20				28
29	Cultured Marble Tops	2014	29,165		20				29
30	Chutes	2014	27,418		20				30
31	Elevators (New)	2014	225,090		20				31
32	Fire Sprinkler (Permanent)	2014	365,814		20				32
33	Tire Sprinkler (Temp)	2014	225,809		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 52,478,544	\$		\$	\$	\$ 17,494,537	34

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

**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	<b>Totals from Page 12F, Carried Forward</b>		\$ 52,478,544	\$		\$	\$	\$ 17,494,537	1
2	Plumbing	2014	1,302,076		20				2
3	HVAC	2014	3,108,145		20				3
4	Electrical	2014	3,103,551		20				4
5	Soil Testing	2014	70,229		20				5
6	Sound Testing	2014	3,802		20				6
7	Winter Conditions (Allowance)	2014	25,143		20				7
8	Performance Bond	2014	287,622		20				8
9	General Liability	2014	636,640		20				9
10	General Requirements	2014	1,529,943		20				10
11	Fee	2014	683,071		20				11
12	Renovation - reclass to Furniture & Equipment	2014	(1,231,486)		20				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	Financial Statement Depreciation			1,207,423		1,207,423		14,518,174	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 61,997,280	\$ 1,207,423		\$ 1,207,423	\$	\$ 32,012,711	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	\$ 11,526,965	\$ 1,152,696	\$ 1,152,696	\$		\$ 10,300,606	71
72	Current Year Purchases	1,618,535	16,412	16,412			16,412	72
73	Fully Depreciated Assets	1,716,400					1,716,400	73
74								74
75	TOTALS	\$ 14,861,900	\$ 1,169,108	\$ 1,169,108	\$		\$ 12,033,418	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 Attachment			\$ 520,334	\$ 36,537	\$ 36,537	\$	5	\$ 396,522	76
77										77
78										78
79										79
80	TOTALS			\$ 520,334	\$ 36,537	\$ 36,537	\$		\$ 396,522	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)	\$ 77,399,739	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,413,068	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,413,068	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 44,442,651	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	2005-2012 Non care assets	\$ 18,246,466	\$	\$ 1,098,571	86
87	2013 non Care assets	1,549,622		154,962	87
88	2014 Non Care assets	274,953		9,410	88
89					89
90	Capitalize R&M non care 2007	8,156			90
91	TOTALS	\$ 20,079,197	\$	\$ 1,262,943	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 15,439,302	92
93			93
94			94
95		\$ 15,439,302	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: 07/01/2013

Ending: 06/30/2014

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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: \$ 126,545 Description: See attached

(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.

**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><u>Only hires certified CNAs.</u></p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

**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	\$		\$	1,429,955	\$		\$	1,429,955	1
2	Licensed Speech and Language Development Therapist	39-03	hrs				204,279				204,279	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-03	hrs				2,451,352				2,451,352	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					1,262,023			1,262,023	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <b>Supplies - Therapy</b>							15,124			15,124	12
13	Other (specify): <b>See Attached Schedule</b>							263,282			263,282	13
14	<b>TOTAL</b>			\$		\$	4,348,868	\$	1,277,147	\$	5,626,015	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.

Supplemental Schedule of Special Services  
6/30/2014

	Outside Practitioner - Cost (column 5)	Amount
13a	X-Ray Expense - Medicare	95,879
13e	Lab Expense - Medicare	<u>167,403</u>
	Total	<u><u>263,282</u></u>



Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/2013Ending: 06/30/2014

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 3,172,765	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>272,556</u> )	3,904,777		3
4	Supply Inventory (priced at )	157,303		4
5	Short-Term Investments	37,371,502		5
6	Prepaid Insurance	464,431		6
7	Other Prepaid Expenses	245,510		7
8	Accounts Receivable (owners or related parties)	11,725,711		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 57,041,999</b>	<b>\$</b>	<b>10</b>
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,225		13
14	Buildings, at Historical Cost	77,294,784		14
15	Leasehold Improvements, at Historical Cost	577,750		15
16	Equipment, at Historical Cost	19,586,177		16
17	Accumulated Depreciation (book methods)	(45,705,594)		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): <u>See Attachment</u>	17,689,744		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 69,463,086</b>	<b>\$</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 126,505,085</b>	<b>\$</b>	<b>25</b>

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 4,878,511	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	178,129		28
29	Short-Term Notes Payable	5,374,751		29
30	Accrued Salaries Payable	2,071,239		30
31	Accrued Taxes Payable (excluding real estate taxes)	79,834		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	897,325		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attachment</u>	57,888		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 13,537,677</b>	<b>\$</b>	<b>38</b>
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	96,894,291		41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attachment</u>	1,638,087		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 98,532,378</b>	<b>\$</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 112,070,055</b>	<b>\$</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ 14,435,030</b>	<b>\$</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 126,505,085</b>	<b>\$</b>	<b>48</b>

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 10,087,369	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 10,087,369	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	4,347,662	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) <b>Rounding</b>	(1)	15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 4,347,661</b>	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 14,435,030</b>	24 *

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

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/2013Ending: 06/30/2014

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 47,978,061	1
2	Discounts and Allowances for all Levels	(19,426,070)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 28,551,991	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	11,342,597	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 11,342,597	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	193,746	13
14	Non-Patient Meals	486,195	14
15	Telephone, Television and Radio	76,521	15
16	Rental of Facility Space	1,097,851	16
17	Sale of Drugs	1,241,550	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	239,946	19
20	Radiology and X-Ray	120,191	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 3,456,000	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	110,000	24
25	Interest and Other Investment Income***	1,017,872	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,127,872	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Revenue</b>	1,141,683	28
28a	<b>Hearthstone Revenue</b>	6,256,568	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 7,398,251	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 51,876,711	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	8,939,715	31
32	Health Care	16,052,719	32
33	General Administration	11,764,188	33
<b>B. Capital Expense</b>			
34	Ownership	2,702,216	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	7,387,810	35
36	Provider Participation Fee	682,401	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 47,529,049	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	4,347,662	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 4,347,662	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,506,666	44
45	Private Pay - Net Inpatient Revenue	22,360,765	45
46	Medicare - Net Inpatient Revenue	3,856,070	46
47	Other-(specify) <u>Free Care/Observation/Master/Respite</u>	(936,327)	47
48	Other-(specify) <u>ACH/HMO</u>	(1,235,183)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 28,551,991	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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: 07/01/2013

Ending: 06/30/2014

**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	\$ 130,665	\$ 67.01	1
2	Assistant Director of Nursing	8,775	9,750	464,560	47.65	2
3	Registered Nurses	120,606	134,007	4,605,070	34.36	3
4	Licensed Practical Nurses	29,582	32,868	898,224	27.33	4
5	CNAs & Orderlies	371,343	412,603	6,839,414	16.58	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	17,944	19,938	512,847	25.72	10
11	Social Service Workers	11,674	12,971	336,994	25.98	11
12	Dietician					12
13	Food Service Supervisor	16,142	17,935	458,854	25.58	13
14	Head Cook	17,997	19,996	304,715	15.24	14
15	Cook Helpers/Assistants	98,794	109,771	1,344,348	12.25	15
16	Dishwashers					16
17	Maintenance Workers	38,698	42,998	983,713	22.88	17
18	Housekeepers	61,763	68,626	867,445	12.64	18
19	Laundry	11,923	13,248	147,674	11.15	19
20	Administrator	1,755	1,950	180,166	92.39	20
21	Assistant Administrator	1,755	1,950	153,062	78.49	21
22	Other Administrative	45,830	50,922	1,363,033	26.77	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	4,931	5,479	115,276	21.04	31
32	Other Health C: MDS	10,576	11,751	459,607	39.11	32
33	Other(specify) <u>Beauty/Marketing</u>	52,461	58,290	1,295,572	22.23	33
34	TOTAL (lines 1 - 33)	924,302	1,027,003	\$ 21,461,240 *	\$ 20.90	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	12 months	31,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	2,262	60,126	10-03	38
39	Pharmacist Consultant	monthly	32,870	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		536	11-03	44
45	Social Service Consultant	317	11,095	12-03	45
46	Other(specify)				46
47	<u>Activ Computer Prog/Social Work</u>		40,194	43-03	47
48	<u>Pastoral/Trust/Valet/iBrain/Fitzsimmons</u>		109,532	43-03	48
49	TOTAL (lines 35 - 48)	2,579	\$ 285,552		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	375	\$ 23,334	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,887	36,792	10-3	52
53	TOTAL (lines 50 - 52)	2,262	\$ 60,126		53

Facility Name & ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning: 07/01/2013

Ending: 06/30/2014

**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	\$ 179,822	Workers' Compensation Insurance	\$ 1,109,351	IDPH License Fee	\$	
Sarah Kurth	Assistant Administrator	0	152,770	Unemployment Compensation Insurance	40,234	Advertising: Employee Recruitment		
				FICA Taxes	1,575,301	Health Care Worker Background Check	11,945	
				Employee Health Insurance	2,860,425	(Indicate # of checks performed <u>120</u> )		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions	8,131	
				Retirement	241,536	Dues	55,110	
				Benefit Offset	(18,510)			
				Life Insurance	398,559			
				Physicals	21,834			
				Tuition Reimbursement	24,685	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 332,592	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
(List each licensed administrator separately.)				\$ 6,253,415		\$ 75,186		
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	21,207
							Seminar Expense	23,781
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
(Attach a copy of any management service agreement)							\$ 44,988	
C. Professional Services								
Vendor/Payee	Type		Amount					
KPMG/Wipfli/CliftonLarsonAllen	Accounting		\$ 55,700					
Chuhak & Tecson PC	Legal		127,951					
McVey & Parksky	Legal		72,494					
Dentons US LLP	Legal		8,100					
Polsinelli Shughart PC	Legal		5,933					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 270,178					
(For legal fee disclosure, see page 39 of instructions)								

\* 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												
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19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/2013Ending: 06/30/2014**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 - \$28,538
- (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. \$ 302,414 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. \$ 682,401  
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. \$ 486,195
- (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: CliftonLarsonAllen LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. YES  
Attach invoices and a summary of services for all architect and appraisal fees.