

Facility Name & ID Number Lutheran Care Center

0025023 Report Period Beginning: 10/1/14 Ending: 9/30/15

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	96	Skilled (SNF)	96	35,040	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	96	35,040	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	8,640	13,759	2,493	24,892	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,640	13,759	2,493	24,892	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.04%

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)

DAYCARE

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 10/01/1980

J. Was the facility purchased or leased after January 1, 1978?
YES Date 10/01/1980 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 96 and days of care provided 2,493

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: 9/30/15 Fiscal Year: 9/30/15

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

Facility Name & ID Number

Lutheran Care Center

0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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	294,006	23,914	6,749	324,669		324,669		324,669		1
2	Food Purchase		200,148		200,148		200,148	(27,182)	172,966		2
3	Housekeeping	96,489	16,674		113,163		113,163		113,163		3
4	Laundry	99,608	14,293		113,901		113,901		113,901		4
5	Heat and Other Utilities			122,378	122,378		122,378		122,378		5
6	Maintenance	72,987	8,248	20,181	101,416		101,416		101,416		6
7	Other (specify):*										7
8	TOTAL General Services	563,090	263,277	149,308	975,675		975,675	(27,182)	948,493		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,168,811	110,648	2,510	1,281,969		1,281,969		1,281,969		10
10a	Therapy	185,624	101		185,725		185,725		185,725		10a
11	Activities	172,544	2,350	1,635	176,529		176,529		176,529		11
12	Social Services	56,092	806	467	57,365		57,365		57,365		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,583,071	113,905	10,612	1,707,588		1,707,588		1,707,588		16
	C. General Administration										
17	Administrative	85,828			85,828		85,828		85,828		17
18	Directors Fees										18
19	Professional Services			58,011	58,011		58,011		58,011		19
20	Dues, Fees, Subscriptions & Promotions			37,679	37,679		37,679	(1,306)	36,373		20
21	Clerical & General Office Expenses	127,107	3,351	131,672	262,130		262,130	(96,354)	165,776		21
22	Employee Benefits & Payroll Taxes			700,862	700,862		700,862	(6,790)	694,072		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,090	2,090		2,090		2,090		24
25	Other Admin. Staff Transportation		3,781		3,781		3,781		3,781		25
26	Insurance-Prop.Liab.Malpractice			46,917	46,917		46,917		46,917		26
27	Other (specify):*										27
28	TOTAL General Administration	212,935	7,132	977,231	1,197,298		1,197,298	(104,450)	1,092,848		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,359,096	384,314	1,137,151	3,880,561		3,880,561	(131,632)	3,748,929		29

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

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

Facility Name & ID Number Lutheran Care Center

#0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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			135,245	135,245	135,245		135,245				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,707	3,707	3,707	(956)	2,751				32
33	Real Estate Taxes			438	438	438	(438)					33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			859	859	859		859				35
36	Other (specify):*											36
37	TOTAL Ownership			140,249	140,249	140,249	(1,394)	138,855				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			11,430	11,430	11,430		11,430				39
40	Barber and Beauty Shops			22,370	22,370	22,370		22,370				40
41	Coffee and Gift Shops			2,414	2,414	2,414		2,414				41
42	Provider Participation Fee			188,456	188,456	188,456		188,456				42
43	Other (specify):* NRCC- SEE GRO	356,094	80,724	329,951	766,769	766,769	(766,769)					43
44	TOTAL Special Cost Centers	356,094	80,724	554,621	991,439	991,439	(766,769)	224,670				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,715,190	465,038	1,832,021	5,012,249	5,012,249	(899,795)	4,112,454				45

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

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0025023

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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	(27,182)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(956)	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	(94,615)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,306)	20		28
29	Other-Attach Schedule SEE PG5A FOR DETAIL	(775,736)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (899,795)		\$	30

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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (899,795)		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

Lutheran Care Center

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Report Period Beginning: 10/1/14

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Non-care related salaries	\$ (356,094)	43	1
2	Non-care related supplies	(80,724)	43	2
3	Non-care related expenses	(329,951)	43	3
4	Offset Miscellaneous revenue against expense	(1,739)	21	4
5	Offset Uniform revenue against expense	(6,790)	22	5
6	Non-care related real estate taxes	(438)	33	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				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		(775,736)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Care Center# 0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(27,182)	0	0	0	0	0	0	0	0	0	0	(27,182)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(27,182)	0	0	0	0	0	0	0	0	0	0	(27,182)	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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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	(1,306)	0	0	0	0	0	0	0	0	0	0	(1,306)	20
21	Clerical & General Office Expenses	(96,354)	0	0	0	0	0	0	0	0	0	0	(96,354)	21
22	Employee Benefits & Payroll Taxes	(6,790)	0	0	0	0	0	0	0	0	0	0	(6,790)	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	TOTAL General Administration	(104,450)	0	0	0	0	0	0	0	0	0	0	(104,450)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(131,632)	0	0	0	0	0	0	0	0	0	0	(131,632)	29

STATE OF ILLINOIS

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Report Period Beginning:

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Ending:

Summary B

9/30/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(956)	0	0	0	0	0	0	0	0	0	0	(956)	32
33	Real Estate Taxes	(438)	0	0	0	0	0	0	0	0	0	0	(438)	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	(1,394)	0	0	0	0	0	0	0	0	0	0	(1,394)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(766,769)	0	0	0	0	0	0	0	0	0	0	(766,769)	43
44	TOTAL Special Cost Centers	(766,769)	0	0	0	0	0	0	0	0	0	0	(766,769)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(899,795)	0	0	0	0	0	0	0	0	0	0	(899,795)	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						

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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 Care Center # 0025023 Report Period Beginning: 10/1/14 Ending: 9/30/15

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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	N/A							\$		1
2	Note: No members of the Board provided services to the nursing home nor owned business entities that provided services to the nursing home									2
3	See attached list of Board of Directors									3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13							TOTAL	\$		13

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

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

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/1/14

Ending: 9/30/15

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 N/A
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**B. Real Estate Taxes**

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2014 report.		\$			1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	438		2
3. Under or (over) accrual (line 2 minus line 1).		\$	438		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	438		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	_____	8	FOR BHF USE ONLY	
	2011	_____	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ _____ 13
	2012	_____	10	14	PLUS APPEAL COST FROM LINE 5 \$ _____ 14
	2013	_____	11	15	LESS REFUND FROM LINE 6 \$ _____ 15
	2014	_____	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____ 16
Facility is a not-for-profit therefore not subject to real estate tax.					
Non-care related real estate taxes have been removed from report or Sch V, Line 33, Col 7.					

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lutheran Care Center COUNTY Effingham

FACILITY IDPH LICENSE NUMBER 0025023

CONTACT PERSON REGARDING THIS REPORT Karen Hille

TELEPHONE (618) 483-6136 FAX #: (618) 483-5607

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(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>09-02-016-021</u>	<u>Vacant Lot</u>	\$ <u>438.00</u>	\$ _____
2. _____	_____	\$ _____	\$ _____
3. <u>Facility is a not for profit entity therefore not subject to real estate taxes.</u>	_____	\$ _____	\$ _____
4. <u>Non-care related real estate taxes</u>	_____	\$ _____	\$ _____
5. <u>have been removed from report</u>	_____	\$ _____	\$ _____
6. <u>Sch V, Line 33, Col 7.</u>	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>438.00</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? X YES NO

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Care Center

0025023 Report Period Beginning:

10/1/14 Ending:

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,884 B. General Construction Type: Exterior BRICK Frame STEEL Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Luther Villas - Independent Living 15 Units - 7,700 square feet

Luther Terrace - Independent Living 16 units - 13,688 square feet

Child Enrichment Center - Day Care 4,219 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: N/A 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>RESIDENT CARE</u>	<u>239,085</u>	<u>1980</u>	<u>\$ 35,000</u>	<u>1</u>
2	<u>RESIDENT CARE</u>	<u>197,415</u>	<u>1987</u>	<u>28,710</u>	<u>2</u>
3	TOTALS	436,500		\$ 63,710	3

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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	96		1980	1969	\$ 867,500	\$	25	\$	\$	867,500	4
5			1980	1969	12,000		25			12,000	5
6			1980	1974	141,000		25			141,000	6
7			1980	1969	10,000		25			10,000	7
8			1980	1977	1,000		25			1,000	8
		Improvement Type**									
9		Land Improvements	1980		28,500		25				9
10		Land Improvements	1986		2,000		25			2,000	10
11		Land Improvements	1991		491		25			491	11
12		Building Improvements	1981		3,485		5			3,485	12
13		Building Improvements	1982		6,557		20			6,557	13
14		Building Improvements	1982		163		10			163	14
15		Building Improvements	1985		940		10			940	15
16		Building Improvements	1985		2,512		20			2,512	16
17		Building Improvements	1986		955		10			955	17
18		Building Improvements	1986		1,949		20			1,949	18
19		Building Improvements	1987		2,150		10			2,150	19
20		Building Improvements	1987		1,023		20			1,023	20
21		Building Improvements	1988		1,500		10			1,500	21
22		Building Improvements	1989		16,021		10			16,021	22
23		Building Improvements	1989		241		15			241	23
24		Building Improvements	1989		14,979		20			14,979	24
25		Building Improvements	1990		6,315		5			6,315	25
26		Building Improvements	1990		20,381		10			20,381	26
27		Building Improvements	1990		10,176		15			10,176	27
28		Building Improvements	1990		1,656		20			1,656	28
29		Building Improvements	1991		6,000		10			6,000	29
30		Building Improvements	1992		7,122		7			7,122	30
31		Building Improvements	1992		4,345		10			4,345	31
32		Misc. Flooring/ Wallpaper	1993		3,762		5			3,762	32
33		Sprinkler System	1994		31,932	799	40	799		16,966	33
34		Additional Patio Work	1994		1,725	42	40	42		915	34
35		Breakroom Wallpaper	1994		302	8	40	8		161	35
36		Admin Office Wallpaper	1994		381	10	40	10		203	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 Care Center

0025023

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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	
37	Floor Tile	1994	\$ 683	\$ 17	40	\$ 17	\$	\$ 363	37
38	Misc. Building Improvements	1994	1,408	35	40	35		748	38
39	Land Improvements- Sewer Line	1994	7,949	199	40	199		4,224	39
40	Land Imp. - Drainage Pipe	1994	860	22	40	22		457	40
41	Misc. Land Improvements	1994	1,279	32	40	32		680	41
42	Building Improvements	1995	7,804	195	40	195		4,049	42
43	Office Wallpaper	1995	622		10			622	43
44	Front Office Wallpaper	1995	825		10			825	44
45	Activity Office Counter Top	1995	1,575		10			1,575	45
46	Air Conditioner Unit	1996	8,400		10			8,400	46
47	Air Conditioner Unit	1996	940		10			940	47
48	Air Conditioner Unit	1996	560		10			560	48
49	Gas Line	1996	947		10			947	49
50	Fire Alarm System	1996	2,429		10			2,429	50
51	Building Improvements	1996	697		10			697	51
52	Electrical Wiring	1997	1,171		10			1,171	52
53	Electrical Wiring	1997	966		10			966	53
54	Cabinets and Counter Tops	1997	11,664		10			11,664	54
55	Dry wall, blinds, flooring, paint, closets (Remodeling-Medicare Ro	1998	2,445	122	20	122		2,170	55
56	Plumbing, blinds, lighting (Remodeling-Medicare Rooms)	1998	1,220		10			1,220	56
57	Plumbing, paint, lumber (Remodeling-Medicare Rooms)	1998	834		10			834	57
58	Plumbing, carpeting, blinds, lumber (Remodeling-Medicare Room	1998	3,548		10			3,548	58
59	Plumbing, shelving, paint, draperies, cabinets, wall coverings (Med	1998	3,543		10			3,543	59
60	Landscaping	1999	4,080	204	20	204		3,332	60
61	Closets (Remodeling-Medicare Rooms)	1999	1,474		10			1,474	61
62	Plumbing, gas line (Laundry Expansion)	1999	3,156	158	20	158		2,617	62
63	Concrete, roof, lumber, building materials (Laundry Expansion)	1999	7,063	353	20	353		5,827	63
64	Brick work (Laundry Expansion)	1999	4,553	228	20	228		3,737	64
65	Concrete, roof, gas line, building materials (Laundry Expansion)	1999	2,708	135	20	135		2,211	65
66	Air conditioner improvements	1999	677		5			677	66
67	Flooring	2002	6,306		10			6,306	67
68	Windows	2002	3,635		10			3,635	68
69	Seed for Lawn	2001	425	21	20	21		294	69
70	TOTAL (lines 4 thru 69)		\$ 1,305,509	\$ 2,580		\$ 2,580	\$	\$ 1,247,210	70

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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		\$ 1,305,509	\$ 2,580		\$ 2,580	\$	\$ 1,247,210	1
2	Chapel- Updated to 6/30/07 Audit Findings	2002	187,539	4,810	40	4,810		74,952	2
3	Windows- Updated to 6/30/07 Audit Findings	2002	13,270		10			13,270	3
4	Sidewalk- Updated to 6/30/07 Audit Findings	2002	1,042		10			1,042	4
5	Cabinets- Updated to 6/30/07 Audit Findings	2002	4,623		10			4,623	5
6	Wiring- Updated to 6/30/07 Audit Findings	2002	1,299		10			1,299	6
7	Landscaping- Updated to 6/30/07 Audit Findings	2002	3,140		10			3,140	7
8	Screen	2002	1,716		10			1,716	8
9	Cable- Updated to 6/30/07 Audit Findings	2002	3,977		10			3,977	9
10	Door Guard- Updated to 6/30/07 Audit Findings	2002	2,478		10			2,478	10
11	Driveway & parking lot	2002	87,004	4,350	10	4,350		56,553	11
12	Plants/Rock/Stone	2003	853		10			853	12
13	Window replacement project	2003	14,285		10			14,285	13
14	Laundry replacement	2002	1,983		10			1,983	14
15	Painting- hallways and west wing	2003	6,347		10			6,347	15
16	Painting- hallways	2003	2,230		10			2,230	16
17	Garage expansion	2004	15,214	761	20	761		8,558	17
18	Room painting and wall paper	2004	17,526		10			17,526	18
19	Painting building, trim & eaves	2004	1,978		10			1,978	19
20	Generator- Updated to 6/30/07 Audit findings	2004	101,836		10			101,836	20
21	Paint	2004	371		10			371	21
22	Window Coverings	2004	3,307		10			3,307	22
23	Wiring	2004	11,383	569	20	569		6,213	23
24	GARAGE EXPANSION 49	2005	373	19	20	19		199	24
25	WINDOW TINT	2005	255	8	10	8		255	25
26	LANDSCAPING-ROCKS	2005	116	11	10	11		116	26
27	Review fee to IDPH for Therapy Building Plans	2006	6,000	240	25	240		2,300	27
28	Architecture fees for Therapy Building	2006	26,205	1,048	25	1,048		10,045	28
29	Physical Therapy/Activity Room Addition	2007	294,126	15,172	VARIOUS	15,172		135,016	29
30	Seal Concrete	2008	2,951	281	7	281		2,951	30
31	Kitchen	2008	57,030	4,290	VARIOUS	4,290		31,676	31
32	Curt Reardon- Installation of Lobby Flooring	2009	2,510	251	6	251		1,632	32
33	Roof Addition	2010	75,292	7,529	10	7,529		39,305	33
34	TOTAL (lines 1 thru 33)		\$ 2,253,768	\$ 41,919		\$ 41,919	\$	\$ 1,799,242	34

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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		\$ 2,253,768	\$ 41,919		\$ 41,919	\$	\$ 1,799,242	1
2	Air Conditioner- South Hall	2010	7,200	288	10	288		1,728	2
3	Sprinkler System	2011	14,535		25				3
4	Dining Room Renovation								4
5	- Flooring, molding, counter tops	2011	22,589		15				5
6	- Painting	2011	2,539		5				6
7	- Electrical Work	2011	1,989		20				7
8	- Cabinets, counter tops, molding, piping, cabling & phone lines	2011	25,856		10				8
9	- Painting, plexiglass	2011	5,315		10				9
10	- Electrical Work	2011	3,919		10				10
11	Sprinklers	2011	5,000		15				11
12	Heat/ AC in Heart to Heart department	2011	2,615		10				12
13	Resident Hallway Flooring - North and South Halls	2012	20,375		20				13
14	Resident Hallway Sprinkler System- North and South Halls	2012	27,947		40				14
15	Fan Coil - Chapel Offices (Capitalized from Repairs)	2012	1,634		10				15
16	Flooring - Chapel Hall and DON office	2012	4,040		10				16
17	Sprinkler Protection, Dry Spendent & Air Compressor in Cooler, #5	2013	6,190		24				17
18	Boiler Installation: North & South Wings, #516	2013	15,500		20				18
19	Awning - Front of LCC Entrance, #517	2013	4,000		5				19
20	Replace Hall Lights: Remove and Install New Fixtures to Wall	2013	3,183		10				20
21	Rock and Pea Gravel, #522	2013	75		5				21
22	A/C Unit, Activity, #524	2013	2,595		10				22
23	Gutters, #523	2013	2,300		20				23
24	LCC Building Flooring, Painting, Wiring, #489,490,495,497-499,50	2013	9,243		10				24
25	FIRE DOOR CLOSER	2014	1,850	82	15	82		246	25
26	GUTTERS OUTSIDE OF ANNEX	2014	350	6	20	6		18	26
27	PATIO COVER, AMERICANA SIERRA 40'X10'	2014	3,803	127	15	127		381	27
28	PRO FIT 3 TOILET, WHITE	2014	149	22	5	22		66	28
29	SCALLOP PICKET FENCE	2014	5,548	277	10	277		831	29
30	PLANTS FOR COURTYARD	2014	540	23	10	23		69	30
31	LIGHTS AROUND SIDEWALKS-CRTYRD	2014	2,152	72	10	72		216	31
32									32
33	Tie to FS		(3)	88		88		(2)	33
34	TOTAL (lines 1 thru 33)		\$ 2,456,796	\$ 42,904		\$ 42,904	\$	\$ 1,802,795	34

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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 12C, Carried Forward		\$ 2,456,796	\$ 42,904		\$ 42,904	\$	\$ 1,802,795	1
2	1980 Building (Adjustment)	1980	(1,276)					(1,276)	2
3	1980 Improvements (Adjustment)	1980	2,160						3
4	1981 Improvements (Adjustment)	1981	1					1	4
5	1986 Improvements (Adjustment)	1986	2,143					2,143	5
6	1989 Improvements (Adjustment)	1989	13,531					13,531	6
7	1994 Improvements (Adjustment)	1994	5,547	139		139		2,808	7
8	1995 Improvements (Adjustment)	1995	183	5		5		90	8
9	1996 Improvements (Adjustment)	1996	3,089					3,089	9
10	1997 Improvements (Adjustment)	1997	1					1	10
11	1998 Improvements (Adjustment)	1998	10,747					10,747	11
12	1999 Improvements (Adjustment)	1999	53					53	12
13	2002 Improvements (Adjustment)	2002	31,445	376		376		4,512	13
14	2004 Improvements (Adjustment)	2004	58,952	4,554		4,554		58,952	14
15	2006 Improvements (Adjustment)	2006	124,033	6,197		6,197		52,793	15
16	2008 Improvements (Adjustment)	2008	79,358	5,053		5,053		34,477	16
17	2009 Improvements (Adjustment)	2009	8,007	801		801		4,407	17
18	2010 Improvements (Adjustment)	2010	7,335	293		293		1,173	18
19	MOVED PIPES FOR DINING ROOM REMODEL	2011	215	9	25	9		29	19
20	WINDOW TRIM & MATERIAL	2011	800	40	20	40		120	20
21	INSTALLED WINDOWS & TRIM	2011	1,312	66	20	66		197	21
22	CABINET INSTALLATION 199	2011	1,620	108	15	108		351	22
23	CABINETS 205	2011	28,200	1,880	15	1,880		5,953	23
24	CABINETS 234	2011	5,000	333	15	333		1,056	24
25	CABLE & PHONE LINES 206	2011	917	61	15	61		193	25
26	CEILING FAN 236	2011	95	9	10	9		30	26
27	DECORATING FOR DINING ROOM	2011	98	20	5	20		64	27
28	ELECTRICAL WIRIN-D.RM.204	2011	5,475	274	20	274		867	28
29	ELECTRICAL WIRING 227	2011	343	23	15	23		74	29
30	DINING ROOM FLOORING 195	2011	19,531	1,302	15	1,302		4,340	30
31	FLOORING-N&S HALLS 442	2011	10,000	500	20	500		1,500	31
32	HEAT VENT 225	2011	96	100	10	100		31	32
33	PAINTING DINING RM 200	2011	7,618	1,524	5	1,524		4,952	33
34	TOTAL (lines 1 thru 33)		\$ 2,883,425	\$ 66,571		\$ 66,571	\$	\$ 2,010,053	34

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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 12D, Carried Forward		\$ 2,883,425	\$ 66,571		\$ 66,571	\$	\$ 2,010,053	1
2	PAINTING 226	2011	256	26	10	26		109	2
3	PLEXIGLASS-DINING RM 203	2011	235	47	5	47		196	3
4	SINK & FAUCET 223	2011	754	50	15	50		213	4
5	SPRINKLER SYSTEM 197	2011	5,000	20	25	20		687	5
6	Remove 2011 amt from Capital Rate Adj (see 2011 assets above)	2011	(84,357)						6
7	ALARM SYSTEM DOOR TRANSMITTER 467	2012	483	48	10	48		177	7
8	COMPRESSOR 485	2012	2,226	148	15	148		507	8
9	BUILT IN NURSES DESKS	2012	3,316	166	20	166		594	9
10	DOOR CLOSER COMM DORMA	2012	138	9	15	9		31	10
11	DOOR CLOSER COMM DORMA	2012	138	9	15	9		31	11
12	ELECTRICAL WIRING-BR REMODEL 449	2012	834	83	10	83		312	12
13	ELECTRICAL WIRING-KITCHEN 489	2012	299	15	20	15		45	13
14	ELECTRICAL WIRING-LAUNDRY 503	2012	1,317	66	20	66		187	14
15	FLOORING-N&S HALLS 457	2012	7,059	353	20	353		1,265	15
16	FLOORING-CHAPEL HALL 495	2012	4,068	814	5	814		2,306	16
17	FLOORING-DON OFC 497	2012	1,590	318	5	318		901	17
18	INSTALL FLOORING-CHAPEL HALL	2012	2,043	409	5	409		1,158	18
19	INSTALL FLOORING-DON OFC	2012	379	76	5	76		215	19
20	PAINTING LABOR-LAUNDRY RM 472	2012	410	82	5	82		266	20
21	SOUND SYSTEM-CHAPEL 490	2012	630	126	5	126		378	21
22	SPRINKLER SYSTEM 455	2012	6,580	263	25	263		987	22
23	SPRINKLER SYSTEM 456	2012	9,700	388	25	388		1,423	23
24	SPRINKLER SYSTEM 462	2012	11,667	583	20	583		2,041	24
25	COPPER WATER LINES-LAUNDRY 502	2012	701	28	25	28		79	25
26	BENCH W/STORAGE-CHAPEL HALL	2012	245	16	15	16		46	26
27	CA-6 ROCK & PEA GRAVEL	2012	75	15	5	15		45	27
28	Remove 2012 amt from Capital Rate Adj (see 2012 assets above)	2012	(53,996)						28
29	RECOVER AWNING 2'X6'X53' W/VALANCE	2013	4,000	800	5	800		1,933	29
30	COUNTERTOPS FOR DESKS	2013	908	83	10	83		166	30
31	GUTTERS, DOWNSPOUT, LEAF GUARDS	2013	2,300	115	20	115		268	31
32	PAINTING, DRYWALLING, PRIMING 504	2013	1,400	140	10	140		385	32
33	SPRINKLER SYSTEM 515	2013	6,190	309	20	309		747	33
34	TOTAL (lines 1 thru 33)		\$ 2,820,013	\$ 72,176		\$ 72,176	\$	\$ 2,027,751	34

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Facility Name & ID Number Lutheran Care Center

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 12E, Carried Forward		\$ 2,820,013	\$ 72,176		\$ 72,176	\$	\$ 2,027,751	1
2	DESIGN SERVICES	2013	1,865	187	10	187		358	2
3	LANDSCAPING	2013	8,341	834	10	834		1,668	3
4	PERGOLA	2013	3,240	324	10	324		594	4
5	PLUMBING PARTS	2013	265	11	25	11		22	5
6	PLUMBING PARTS	2013	465	19	25	19		38	6
7	SIDEWALK, 4" THICK, 6' WIDE	2013	19,669	1,967	10	1,967		3,934	7
8	Remove 2013 amt from Capital Rate Adj (see 2013 assets above)	2013	(43,086)						8
9	#1088-Mette Cabinets-Gathering	2014	14,303	268	40	268		268	9
10	#1090-Alt Lumber-Lumber-Gathering	2014	4,264	80	40	80		80	10
11	#1091-BI Steal-Beams-Gathering	2014	2,480	47	40	47		47	11
12	#1092-Eham Bldrs-windows/doors-Gathering	2014	14,695	276	40	276		276	12
13	#1093-Beccue Bldrs-Foundation-Gathering	2014	34,897	654	40	654		654	13
14	#1096-US Assur-Ins-Gathering	2014	575	11	40	11		11	14
15	#1097-Alt Lumber-Bldg Suppl-Gathering	2014	23,161	434	40	434		434	15
16	#1098-Eham Bldrs-Bldg Suppl-Gathering	2014	137	3	40	3		3	16
17	#151-Sutter Sanitation-Dumpster-Gathering	2014	330	6	40	6		6	17
18	#152-JCR-Bldg Suppl&Labor-Gathering	2014	28,083	527	40	527		527	18
19	#153,154,155-Reimb Dr.H-Bldg Suppl-Gathrng	2014	1,188	22	40	22		22	19
20	#157-Eham Sewer-Portapots-Gathering	2014	225	4	40	4		4	20
21	#159-Fox&Austin-Brick-Gathering	2014	21,500	403	40	403		403	21
22	#160-Bowen Insulation-Gathering	2014	2,218	42	40	42		42	22
23	#399-Dan's Glass-Doors-Gathering	2014	3,025	57	40	57		57	23
24	#400-Sutter Sanitation-Dumpster-Gathrng	2014	492	9	40	9		9	24
25	#401-Kline Constr-Scaffolding-Gathering	2014	1,790	34	40	34		34	25
26	#403-Eham Sewer Svc-PortAPot-Gathering	2014	100	2	40	2		2	26
27	#404-JCR Carpentry-Siding-Gathering	2014	709	13	40	13		13	27
28	#405-Alt Lumber-Supplies-Gathering	2014	1,802	34	40	34		34	28
29	#406-Eham Bldrs-Door-Gathering	2014	1,031	19	40	19		19	29
30	Refund-Ck Written In Error For Sutter's	2014	(492)	(9)	40	(9)		(9)	30
31	#408-Steve Sager-Drywall-Gathering	2014	3,200	60	40	60		60	31
32	Sutter Sanit - Dumpsters	2014	459	9	40	9		9	32
33	Bowen Insulation	2014	1,512	28	40	28		28	33
34	TOTAL (lines 1 thru 33)		\$ 2,972,456	\$ 78,550		\$ 78,550	\$	\$ 2,037,397	34

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

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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		\$ 2,972,456	\$ 78,550		\$ 78,550	\$	\$ 2,037,397	1
2	Alt Lumber - Constr Supplies	2014	419	8	40	8		8	2
3	Niebrugge Lmber - Siding	2014	576	11	40	11		11	3
4	Kirks - Apple of Gables	2014	6,450	121	40	121		121	4
5	G&G Gutters	2014	1,200	23	40	23		23	5
6	Hrtland Hrdwds - Trim	2014	4,391	82	40	82		82	6
7	Eham Sewer - Porta Pot	2014	100	2	40	2		2	7
8	Geno's Paint and Labor	2014	2,589	49	40	49		49	8
9	Dr H reimb City Water Fee	2014	2,029	38	40	38		38	9
10	Sutter Sanit - Dumpsters	2014	40	1	40	1		1	10
11	Insirtnl Vnyls - Wil Wrds	2014	180	3	40	3		3	11
12	Dr H Reimb for Vacuum	2014	180	3	40	3		3	12
13	Eham Sewer - Porta Pot	2014	100	2	40	2		2	13
14	Geno's Paint and Labor	2014	3,066	57	40	57		57	14
15	Dr H Reimb Frames	2014	440	8	40	8		8	15
16	C Harder - Reimb Hangers	2014	58	1	40	1		1	16
17	Alt Lumber - Constr Supplies	2014	235	4	40	4		4	17
18	Wolff Trucking - Septic	2014	2,141	40	40	40		40	18
19	Sutter Sanit - Dumpsters	2014	40	1	40	1		1	19
20	Eham Bldrs - Supplies	2014	6,217	117	40	117		117	20
21	Mettes Cabinets	2014	430	8	40	8		8	21
22	Mikel Construction	2014	19,169	359	40	359		359	22
23	Hrtland Hrdwds - Molding	2014	144	3	40	3		3	23
24	Hrtland Hrdwds - Trim	2015	275	5	40	5		5	24
25	Hrtland Hrdwds - Trim	2015	150	3	40	3		3	25
26	Mikel Construction - Weather	2015	946	18	40	18		18	26
27	PARKING LOT ADDITION BY CHAPEL	2014	6,709	671	10	671		671	27
28	CRTYD DRAINS, 4 CONCRETE BENCHES, SEAL PATIOS	2014	10,904	1,090	10	1,090		1,090	28
29	PARKING LOT REPAIRS, ROUTE, CLEAN & REFILL JOINTS	2015	3,000	150	5	150		150	29
30	4'x6' LCC SIGN OUT FRONT, 2 SM SIGNS	2015	3,441	29	10	29		29	30
31	Beccue Bldrs - Parking Lot	2014	30,867	1,158	20	1,158		1,158	31
32	Beccue Bldrs - Concrete	2015	4,358	327	10	327		327	32
33	Alwerdts Grdns - Landscaping	2015	8,297	622	10	622		622	33
34	TOTAL (lines 1 thru 33)		\$ 3,091,597	\$ 83,563		\$ 83,563	\$	\$ 2,042,410	34

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

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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 12G, Carried Forward		\$ 3,091,597	\$ 83,563		\$ 83,563	\$	\$ 2,042,410	1
2	Alwdts Grdn - Trees	2015	232	17	10	17		17	2
3	#1089-Wrights-Flooring For Gathering	2014	13,673	513	20	513		513	3
4	#158-Integrity Electric-Wiring-Gathering	2014	248	9	20	9		9	4
5	#402-Jeff Shelton-Plumbing-Gathering	2014	2,700	101	20	101		101	5
6	Integrity Elec	2014	1,017	38	20	38		38	6
7	Kemme's Htg & Air	2014	7,350	276	20	276		276	7
8	Integrity Elec	2014	10,680	401	20	401		401	8
9	Merz Htg Install	2014	3,250	122	20	122		122	9
10	Shelton Plumbing	2014	4,793	180	20	180		180	10
11	Hazlett Flooring	2015	223	8	20	8		8	11
12	FLOORING, WALL BASE, RMS 1&5	2015	4,425	442	5	442		442	12
13	(77) SHUTTERS, 14-14X47,10-14X55,2-14X51,51-14X59	2015	2,270	114	5	114		114	13
14	(10) SHUTTERS, 2-14X71 & 8-14X75	2015	624	31	5	31		31	14
15	05-JE#30334-Hollar Design-50% Tub Rm Pmt	2014	3,203	196	15	196		196	15
16	07-JEAltamont Lumber-Tub Rm Project	2014	547	33	15	33		33	16
17	CONSTR SUPPL FOR TUB RM	2014	62	4	15	4		4	17
18	TAPE & FINISH IN TUB ROOM	2014	450	28	15	28		28	18
19	PAINT FOR TUB ROOM	2014	42	3	15	3		3	19
20	PRIME & PAINT TUB ROOM	2014	173	11	15	11		11	20
21	TILE INSTALL-TUB ROOM PROJECT	2014	3,313	202	15	202		202	21
22	BATHTUB, LIFT TROLLEY-MIRANTI	2014	21,700	1,989	10	1,989		1,989	22
23	ELECTR WIRING-NH TUB RM PROJECT	2014	1,156	71	15	71		71	23
24	SUPPLIES	2014	23	1	15	1		1	24
25	Bierman Welding - Built Guard	2014	192	12	15	12		12	25
26	Installations Unlimited - Install Cabinets	2014	415	25	15	25		25	26
27	R&H Plumbing - Vent Van	2014	763	47	15	47		47	27
28	R&H Plumbing - P Trap	2014	12	1	15	1		1	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,175,133	\$ 88,438		\$ 88,438	\$	\$ 2,047,285	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	\$ 246,122	\$ 23,666	\$ 23,666	\$	VARIOUS	\$ 110,984	71
72	Current Year Purchases	49,142	6,351	6,351		VARIOUS	6,356	72
73	Fully Depreciated Assets	593,242	557	557			593,242	73
74								74
75	TOTALS	\$ 888,506	\$ 30,574	\$ 30,574	\$		\$ 710,582	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	Facility Use	2001 Dodge E250 Van	2011	\$ 39,825	\$	\$	\$	5	\$ 39,825	76
77	Facility Use	2011 Dodge Grand Caravan	2011	37,570	3,757	3,757		10	15,028	77
78	Facility Use	Chevy Lumina	2004	5,675				5	5,675	78
79										79
80	TOTALS			\$ 83,070	\$ 3,757	\$ 3,757	\$		\$ 60,528	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)	\$ 4,210,419	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 122,769	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 122,769	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)	\$ 2,818,395	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	Lutheran Villas	\$ 1,412,796	\$ 54,439	\$ 626,241	86
87	Lutheran Terrace	1,200,658	44,939	563,313	87
88	Child Enrichment Center	522,001	22,279	226,505	88
89	Chapel (50%)	253,368	5,164	114,223	89
90					90
91	TOTALS	\$ 3,388,823	\$ 126,821	\$ 1,530,282	91

G. Construction-in-Progress

	Description	Cost	
92	CIP- LCC	\$ 12,822	92
93			93
94			94
95		\$ 12,822	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 Care Center

0025023

Report Period Beginning: 10/1/14

Ending: 9/30/15

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: \$ 859

Description: DISHWASHER - \$859

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>It is the policy of the facility to only hire certified nurses aides.</u></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	10A1	471	hrs	\$ 15,487		\$	\$	471	\$ 15,487	1
2	Licensed Speech and Language Development Therapist	10A1	161	hrs	8,121				161	8,121	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A1	3111	hrs	162,016				3,111	162,016	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	10-2		# of prescripts				60,345		60,345	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify):										12
13	Other (specify):										13
14	TOTAL				\$ 185,624		\$	\$ 60,345	3,743	\$ 245,969	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 Care Center

0025023

Report Period Beginning: 10/1/14

Ending:

9/30/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 9/30/15 (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	\$ 482,938	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>86,961</u>)	598,268		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	47,377		6
7	Other Prepaid Expenses	18,158		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,146,741	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	63,710		13
14	Buildings, at Historical Cost	6,711,584		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,087,041		16
17	Accumulated Depreciation (book methods)	(4,589,564)		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 (spec CIP)	12,822		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,285,593	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,432,334	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 131,505	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	221,200		30
31	Accrued Taxes Payable (excluding real estate taxes)	37,263		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,915		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Other Payroll Liabilities</u>	2,684		36
37	<u>RESIDENT FUND/ALLOWANCE/LOC</u>	31,033		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 426,600	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>ENDOWMENT FUND - VILLA</u>	643,991		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 643,991	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,070,591	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,361,743	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,432,334	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,239,282	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,239,282	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	122,470	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) ROUNDING	(9)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 122,461	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)	\$ 3,361,743	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	\$ 3,675,123	1
2	Discounts and Allowances for all Levels	20,412	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,695,535	3
B. Ancillary Revenue			
4	Day Care	290,840	4
5	Other Care for Outpatients		5
6	Therapy	244,438	6
7	Oxygen	10,348	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 545,626	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	6,132	12
13	Barber and Beauty Care	20,440	13
14	Non-Patient Meals	27,182	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	128,910	16
17	Sale of Drugs	90,235	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	13,988	19
20	Radiology and X-Ray		20
21	Other Medical Services	35,941	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 322,828	23
D. Non-Operating Revenue			
24	Contributions	214,841	24
25	Interest and Other Investment Income***	956	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 215,797	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	NON-REIMBURSABLE REVENUE (SEE GROUPING)	362,293	28
28a	MISCELLANEOUS REVENUE	(7,360)	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 354,933	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,134,719	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	975,675	31
32	Health Care	1,707,588	32
33	General Administration	1,197,298	33
B. Capital Expense			
34	Ownership	140,249	34
C. Ancillary Expense			
35	Special Cost Centers	802,983	35
36	Provider Participation Fee	188,456	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,012,249	40
41	Income before Income Taxes (line 30 minus line 40)**	122,470	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 122,470	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,178,836	44
45	Private Pay - Net Inpatient Revenue	1,918,134	45
46	Medicare - Net Inpatient Revenue	598,565	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,695,535	49

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

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

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

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

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15

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	2,095	2,352	\$ 66,171	\$ 28.13	1
2	Assistant Director of Nursing	2,248	2,427	55,596	22.91	2
3	Registered Nurses	8,305	8,878	194,492	21.91	3
4	Licensed Practical Nurses	11,809	12,791	192,631	15.06	4
5	CNAs & Orderlies	54,529	58,786	567,361	9.65	5
6	CNA Trainees					6
7	Licensed Therapist	8,756	9,612	185,624	19.31	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	16,562	17,737	172,544	9.73	10
11	Social Service Workers	2,394	2,622	56,092	21.39	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	29,642	31,735	294,006	9.26	15
16	Dishwashers					16
17	Maintenance Workers	4,913	5,275	72,987	13.84	17
18	Housekeepers	10,146	10,815	96,489	8.92	18
19	Laundry	9,370	10,262	99,608	9.71	19
20	Administrator	2,080	2,250	85,828	38.15	20
21	Assistant Administrator	8,108	8,771	127,107	14.49	21
22	Other Administrative					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	2,035	2,216	19,946	9.00	31
32	Other Health C: <u>QUAL ASSUR/CA</u>	3,843	4,108	72,614	17.68	32
33	Other(specify) <u>VILLA/DAYCARI</u>	34,943	37,814	356,094	9.42	33
34	TOTAL (lines 1 - 33)	211,778	228,451	\$ 2,715,190 *	\$ 11.89	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	Monthly	\$ 6,569	V01-3	35
36	Medical Director	Monthly	6,000	V09-3	36
37	Medical Records Consultant	Monthly	1,970	V10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	540	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	442	V11-3	44
45	Social Service Consultant	Monthly	442	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 15,963		49

C. CONTRACT NURSES

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

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	
<u>KAREN HILLE</u>	<u>ADMINISTRATOR</u>	<u>0</u>	<u>\$ 85,828</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 77,393</u>	<u>IDPH License Fee</u>	<u>\$</u>	
				<u>Unemployment Compensation Insurance</u>	<u>2,461</u>	<u>Advertising: Employee Recruitment</u>	<u>2,804</u>	
				<u>FICA Taxes</u>	<u>167,093</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>438,962</u>	<u>(Indicate # of checks performed _____)</u>		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Licenses</u>	<u>33,569</u>	
				<u>Other Employee Benefits</u>	<u>9,206</u>	<u>Promotional Advertising</u>	<u>1,060</u>	
				<u>Employee Uniform Exp</u>	<u>5,747</u>	<u>Newsletter Expense</u>	<u>246</u>	
				<u>Revenue from Uniforms</u>	<u>(6,790)</u>			
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 85,828	TOTAL (agree to Schedule V, line 22, col.8)			\$ 694,072	
(List each licensed administrator separately.)								
B. Administrative - Other							Less: Public Relations Expense ()	
Description			Amount				Non-allowable advertising (246)	
			\$				Yellow page advertising (1,060)	
							TOTAL (agree to Sch. V, line 20, col. 8)	
							\$ 36,373	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description			Amount	
C. Professional Services				Description			Amount	
Vendor/Payee	Type	Amount		Line #	Amount	Out-of-State Travel \$		
<u>TRUPAY</u>	<u>PAYROLL</u>	<u>\$</u>	<u>7,741</u>					
<u>CLIFTONLARSONALLEN LLP</u>	<u>ACCOUNTING</u>		<u>47,545</u>			In-State Travel 452		
<u>TECHNICAL PARTNERS</u>	<u>COMPUTER MAINTENANCE</u>		<u>2,725</u>					
						Seminar Expense 1,638		
						Entertainment Expense ()		
						(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3)			\$ 58,011	TOTAL			\$ 2,090	
(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	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
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18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lutheran Care Center# 0025023

Report Period Beginning:

10/1/14

Ending:

9/30/15**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. LIFE SERVICES NETWORK - \$5,469
- (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. \$ 12,536 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. \$ 188,456
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? YES Indicate the amount. \$ 27,182
- (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? NONE
- 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? NO**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: 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. N/A
Attach invoices and a summary of services for all architect and appraisal fees.