



Facility Name & ID Number Lutheran Home for the Aged

# 0005090 Report Period Beginning: 7/1/2015 Ending: 6/30/2016

**III. STATISTICAL DATA**

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	293	Skilled (SNF)	293	107,238	1
2		Skilled Pediatric (SNF/PED)			2
3	53	Intermediate (ICF)	53	19,398	3
4		Intermediate/DD			4
5	46	Sheltered Care (SC)	46	16,836	5
6		ICF/DD 16 or Less			6
7	392	TOTALS	392	143,472	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	21,564	27,937	24,712	74,213	8
9	SNF/PED					9
10	ICF	4,934	8,622		13,556	10
11	ICF/DD					11
12	SC		16,168		16,168	12
13	DD 16 OR LESS					13
14	TOTALS	26,498	52,727	24,712	103,937	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 72.44%

**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 8/1/1953

**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 293 and days of care provided 24,712

Medicare Intermediary \_\_\_\_\_

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 6/30/2016 Fiscal Year: 6/30/2016

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

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 7/1/2015 Ending: 6/30/2016

**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	1,702,122	183,956	44,965	1,931,043		1,931,043		1,931,043		1
2	Food Purchase		1,477,863		1,477,863		1,477,863	(482,472)	995,391		2
3	Housekeeping	812,658	108,857	54,124	975,639		975,639	(52,035)	923,604		3
4	Laundry	127,928	54,844	56,641	239,413		239,413		239,413		4
5	Heat and Other Utilities			1,134,646	1,134,646		1,134,646	(393,173)	741,473		5
6	Maintenance	767,637	65,005	698,189	1,530,831		1,530,831	(47,926)	1,482,905		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	3,410,345	1,890,525	1,988,565	7,289,435		7,289,435	(975,606)	6,313,829		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			60,000	60,000		60,000		60,000		9
10	Nursing and Medical Records	11,493,097	663,737	530,711	12,687,545		12,687,545	(3,487)	12,684,058		10
10a	Therapy										10a
11	Activities	344,856	16,164	78,882	439,902		439,902	(119,764)	320,138		11
12	Social Services	282,992	2		282,994		282,994		282,994		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	12,120,945	679,903	669,593	13,470,441		13,470,441	(123,251)	13,347,190		16
	<b>C. General Administration</b>										
17	Administrative	311,512		2,700,000	3,011,512		3,011,512		3,011,512		17
18	Directors Fees										18
19	Professional Services			(88,717)	(88,717)		(88,717)		(88,717)		19
20	Dues, Fees, Subscriptions & Promotions			65,140	65,140		65,140		65,140		20
21	Clerical & General Office Expenses	1,286,903	78,646	512,635	1,878,184		1,878,184	(149,495)	1,728,689		21
22	Employee Benefits & Payroll Taxes			3,827,713	3,827,713		3,827,713		3,827,713		22
23	Inservice Training & Education										23
24	Travel and Seminar			20,229	20,229		20,229		20,229		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			707,439	707,439		707,439		707,439		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	1,598,415	78,646	7,744,439	9,421,500		9,421,500	(149,495)	9,272,005		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	17,129,705	2,649,074	10,402,597	30,181,376		30,181,376	(1,248,352)	28,933,024		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:

7/1/2015

Ending:

6/30/2016

## 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			3,276,886	3,276,886		3,276,886	(858,700)	2,418,186			30
31	Amortization of Pre-Op. & Org.			45,713	45,713		45,713	(45,713)				31
32	Interest			4,195,331	4,195,331		4,195,331	(270,674)	3,924,657			32
33	Real Estate Taxes			21,917	21,917		21,917		21,917			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			7,539,847	7,539,847		7,539,847	(1,175,087)	6,364,760			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,234,973	3,863,508	5,098,481		5,098,481	(1,905)	5,096,576			39
40	Barber and Beauty Shops	128,881	4,077	314	133,272		133,272	(133,272)				40
41	Coffee and Gift Shops		28,279		28,279		28,279	(28,279)				41
42	Provider Participation Fee			512,191	512,191		512,191		512,191			42
43	Other (specify):* AL/Marketing	1,353,834	7,028	273,386	1,634,248		1,634,248	(1,634,248)				43
44	<b>TOTAL Special Cost Centers</b>	1,482,715	1,274,357	4,649,399	7,406,471		7,406,471	(1,797,704)	5,608,767			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	18,612,420	3,923,431	22,591,843	45,127,694		45,127,694	(4,221,143)	40,906,551			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:

7/1/2015

Ending:

6/30/2016

**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	(482,472)	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	(270,674)	32		10
11	Discounts, Allowances, Rebates & Refunds	(136,257)	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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Other Non-Allowable	(3,331,740)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (4,221,143)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			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>\$ (4,221,143)</b>		<b>37</b>

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

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

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

BHF USE ONLY							
48		49		50		51	52

Lutheran Home for the Aged

ID# 0005090

Report Period Beginning: 7/1/2015

Ending: 6/30/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Marketing/Hearthstone Salary	\$ (1,353,834)	43	1
2	Marketing/Hearthstone Supplies	(7,028)	43	2
3	Marketing/Hearthstone Other	(273,386)	43	3
4	Misc. Income	(2,769)	21	4
5	Chapel Collections	(68,241)	11	5
6	Arts and Crafts Income	(2,330)	11	6
7	General Store Income	(49,193)	11	7
8	Printing/Record Copies Income	(3,487)	10	8
9	Cellular Antenna Income	(43,179)	5	9
10	Royalty Income	(19)	21	10
11	Application Income	(10,450)	21	11
12	Senior Fit Income	(1,905)	39	12
13	Clinic Rent	(17,169)	6	13
14	LV Security	(30,757)	6	14
15	Amortization	(45,713)	31	15
16	Barber and Beauty Shop	(133,272)	40	16
17	Coffee and Gift Shop	(28,279)	41	17
18	Non-Care Depreciation	(858,700)	30	18
19	Non-Care Related Utilities	(349,994)	5	19
20	Non-Care Related Housekeeping	(52,035)	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>	(3,331,740)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

## 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	(482,472)	0	0	0	0	0	0	0	0	0	0	(482,472)	2
3	Housekeeping	(52,035)	0	0	0	0	0	0	0	0	0	0	(52,035)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(393,173)	0	0	0	0	0	0	0	0	0	0	(393,173)	5
6	Maintenance	(47,926)	0	0	0	0	0	0	0	0	0	0	(47,926)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(975,606)</b>	<b>0</b>	<b>(975,606)</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	(3,487)	0	0	0	0	0	0	0	0	0	0	(3,487)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(119,764)	0	0	0	0	0	0	0	0	0	0	(119,764)	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>(123,251)</b>	<b>0</b>	<b>(123,251)</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	(149,495)	0	0	0	0	0	0	0	0	0	0	(149,495)	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>(149,495)</b>	<b>0</b>	<b>(149,495)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(1,248,352)</b>	<b>0</b>	<b>(1,248,352)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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

	Capital Expense	PAGES	PAGE	SUMMARY									
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	(858,700)	0	0	0	0	0	0	0	0	0	0	(858,700) 30
31	Amortization of Pre-Op. & Org.	(45,713)	0	0	0	0	0	0	0	0	0	0	(45,713) 31
32	Interest	(270,674)	0	0	0	0	0	0	0	0	0	0	(270,674) 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>(1,175,087)</b>	<b>0</b>	<b>(1,175,087) 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	(1,905)	0	0	0	0	0	0	0	0	0	0	(1,905) 39
40	Barber and Beauty Shops	(133,272)	0	0	0	0	0	0	0	0	0	0	(133,272) 40
41	Coffee and Gift Shops	(28,279)	0	0	0	0	0	0	0	0	0	0	(28,279) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(1,634,248)	0	0	0	0	0	0	0	0	0	0	(1,634,248) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(1,797,704)</b>	<b>0</b>	<b>(1,797,704) 44</b>									
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(4,221,143)</b>	<b>0</b>	<b>(4,221,143) 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 Ministri	Arlington Heights, IL	Parent Holding Com
		Pleasant View Luther Home	Ottawa, IL	Lutheran Life Commu	Arlington Heights, IL	Management Consul
		St. Pauls House & Health Care Center	Chicago, IL	Lutheran Foundation f	Arlington Heights, IL	Fundraising
		Wittenberg Lutheran Village	Crown Point, IN	Lutheran Community	Arlington Heights, IL	Support Services
		Arlington of Naples (under Construction)	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		
	V	17 Administrative Expenses	\$ 2,700,000	Lutheran Life Communities	0.00%	\$ 2,700,000	\$	1
	V							2
	V							3
	V							4
	V							5
	V							6
	V							7
	V							8
	V							9
	V							10
	V							11
	V							12
	V							13
14	Total		\$ 2,700,000			\$ 2,700,000	\$ *	14

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

Facility Name &amp; ID Number

Lutheran Home for the Aged

# 0005090

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

## 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	President	Administrative	0.00	225,499	10	25.00	Salary	\$ 75,166	17-3	1
2	Lori Fedyk	Vice President	Administrative	0.00	170,722	6	15.00	Salary	30,128	17-3	2
3	Marie Carlson-Kyllo	Vice President	Administrative	0.00	198,130	4	10.00	Salary	22,015	17-3	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 127,309		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:

7/1/2015

Ending: 5/30/2016

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Lutheran 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

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		\$	\$		\$ 2,700,000	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				\$	\$		\$ 2,700,000	25

Facility Name & ID Number

Lutheran Home for the Aged

# 0005090

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

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

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

1	2	3	4	5	6	7	8	9	10											
										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																				
2	Revenue Bonds LHSA 2012	X	Skilled Beds Construction			98,500,000	95,300,000	5/15/2046		3,989,327										
3																				
4																				
5																				
<b>Working Capital</b>																				
6	Line of Credit	X		7/1/2015		5,000,000	3,952,710			170,795										
7	Van Lease/Margin Loan/Other	X		10/1/2012		104,950				28,454										
8	Interest on Capital Lease/Resident	X								6,755										
9	<b>TOTAL Facility Related</b>			\$83,369.00		\$ 103,604,950	\$ 99,252,710			\$ 4,195,331										
<b>B. Non-Facility Related*</b>																				
10																				
11	Investment Income									(270,674)										
12																				
13																				
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ (270,674)										
15	<b>TOTALS (line 9+line14)</b>					\$ 103,604,950	\$ 99,252,710			\$ 3,924,657										

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.)

**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 2015 report.		\$	<b>20,682</b>	<b>1</b>
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.)		\$	<b>21,566</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>884</b>	<b>3</b>
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>21,033</b>	<b>4</b>
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		<b>5</b>
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>21,917</b>	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2011	<b>22,343</b>	<b>8</b>	
	2012	<b>18,938</b>	<b>9</b>	
	2013	<b>20,409</b>	<b>10</b>	
	2014	<b>21,218</b>	<b>11</b>	
	2015	<b>21,566</b>	<b>12</b>	
				<b>FOR BHF USE ONLY</b>
	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2015	\$	<b>13</b>
	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
	<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

- Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
- 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.**

**2015 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 Deb Freeland

TELEPHONE 317-574-9100 FAX #: 317-574-9707

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>03-19-400-002-0000</u>	<u>100% Non-Care Physician Building</u>	\$ <u>21,566.00</u>	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>21,566.00</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

**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:

7/1/2015

Ending:

6/30/2016

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 374,160 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

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

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

# 0005090

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

**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	392		1953	1953	\$ 1,242,090	\$		\$		\$	4
5			1962	1962	82,773						5
6			1966	1966	1,196,550						6
7			1973	1973	2,431,047						7
8			1978	1978	3,398,949						8
	<b>Improvement Type**</b>										
9		1976 Improvements		1976	10,801		20				9
10		1980 Improvements		1980	128,110		20				10
11		1981 Improvements		1981	1,686,911		20				11
12		1982 Improvements		1982	881,456		20				12
13		1983 Improvements		1983	733,983		20				13
14		1984 Improvements		1984	650,719		20				14
15		1985 Improvements		1985	335,901		20				15
16		1986 Improvements		1986	31,815		20				16
17		1987 Improvements		1987	36,747		20				17
18		1988 Improvements		1988	125,105		20				18
19		1989 Improvements		1989	5,271		20				19
20		1990 Improvements		1990	9,600		20				20
21		1991 Improvements		1991	65,975		20				21
22		1992 Improvements		1992	254,620		20				22
23		1993 Improvements		1993	60,706		20				23
24		1994 Improvements		1994	164,661		20				24
25		1995 Improvements		1995	40,474		20				25
26		1996 Improvements		1996	40,722		20				26
27		1997 Improvements		1997	20,182		20				27
28		1998 Improvements		1998	7,097,469		20				28
29		1999 Improvements		1999	3,328,341		20				29
30		2000 Improvements		2000	685,387		20				30
31		2001 Improvements		2001	4,120,711		20				31
32		2002 Improvements		2002	1,163,245		20				32
33		2003 Improvements		2003	1,077,127		20				33
34		2004 Improvements		2004	1,194,296		20				34
35		2005 Improvements		2005	707,268		20				35
36		2006 Improvements		2006	548,435		20				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:

7/1/2015

Ending:

6/30/2016**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	\$	\$	\$	37
38	Various	2008	280,548		20				38
39	Various	2009	300,736		20				39
40	Various	2010	144,550		20				40
41	Brian Gassrud Sewer Project \$980	2011	748		20				41
42	Mid Countie sDevelopment - Sewer Project \$40,500	2011	30,902		20				42
43	Mid Countie sDevelopment - Sewer Project \$40,500	2011	30,836		20				43
44	Bolliger Lach - Sewer Project \$60	2011	46		20				44
45	Bollinger Lach - Sewer Project \$910	2011	694		20				45
46	Sewer Project \$465	2011	355		20				46
47	Install pneumatic thermostats \$8250	2011	6,295		20				47
48	Install pneumatic thermostats \$1100	2011	839		20				48
49	HVAC emergency service repairs \$3675	2011	2,804		20				49
50	HVAC - sewer project \$1090	2011	832		20				50
51	Mid Counties Development - Sewer Project \$26466	2011	20,194		20				51
52	Norman Mechanical - sewer project \$23,500	2011	17,931		20				52
53	Family Enter. Sewer project \$19995	2011	15,256		20				53
54	HVAC - swer project \$230	2011	175		20				54
55	HVAC steam boiler \$54365	2011	41,480		20				55
56	Scaravell Construct - concrete work \$6950	2011	5,303		20				56
57	HVAC - roof top data center \$26300	2011	1,534		20				57
58	HVAC - steam boiler \$54365	2011	41,480		20				58
59	Emergency Repairs on Rider Extractor		2,908		20				59
60	Repair Washing machines		3,146		20				60
61	Repari Main Boiler burner	2011	5,300		20				61
62	Install ductwork on 1st floor	2011	2,828		20				62
63	Replace 5 pumpt gland bolos	2011	2,970		20				63
64	Repair and replace chambers, burners, pilot and thermostat	2011	4,637		20				64
65	Repair block chilled water riser line	2011	3,465		20				65
66	Repair electrical wiring	2011	3,100		20				66
67	Clean 18 condensor coils		3,975		20				67
68	Storm sewer basin repair	2011	2,865		20				68
69	Repair potholes in pavement		3,200		20				69
70	TOTAL (lines 4 thru 69)		\$ 34,941,361	\$		\$	\$	\$	70

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

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016**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	\$		\$	\$	\$	1
2	<u>CARPET HS UNIT 228 \$615</u>	2011	2,756		20				2
3	<u>CARPET HS ATTIC STOCK \$3,330</u>	2011	4,174		20				3
4	<u>CARPET HS UNIT 326 \$750</u>	2011	11,031		20				4
5	<u>CARPET ATTICK STOCK \$3,330</u>	2011	1,270		20				5
6	<u>CARPET HS UNIT 226 \$615</u>	2011	47,223		20				6
7	<u>CARPET ATTICK STOCK \$1,665</u>	2011	60,562		20				7
8	<u>CARPET HS UNIT 215 \$987</u>	2011	1,335		20				8
9	<u>CARPET HS UNIT 118 \$615</u>	2011	16,752		20				9
10	<u>CARPET HS UNIT 307 \$615</u>	2012	324		20				10
11	<u>CARPET HS UNIT 223 \$750</u>	2012	401		20				11
12	<u>CARPET HS UNIT 305 \$615</u>	2012	1,342		20				12
13	<u>CARPET ATTIC STOCK \$1,665</u>	2012	29,133		20				13
14	<u>CARPET HS UNIT 321 \$615</u>	2012	433		20				14
15	<u>CARPET ATTIC STOCK \$1,665</u>	2012	610		20				15
16	<u>CARPET UNIT 124 \$615</u>	2012	1,704		20				16
17	<u>CARPET 1 EAST \$17,688</u>	2012	26,674		20				17
18	<u>BATHROOM FLOOR REPAIR HS UNIT 311 \$958</u>	2012	2,650		20				18
19	<u>CARPET HS UNIT 315 \$615</u>	2012	4,120		20				19
20	<u>CARPET 1 EAST \$20,638</u>	2012	3,194		20				20
21	<u>CARPET HS UNIT 329 \$615</u>	2012	1,007		20				21
22	<u>CARPET OAKTON SQUARE \$6,914</u>	2012	1,292		20				22
23	<u>CARPET F&amp;G CROSSROADS \$14,500</u>	2012	87,130		20				23
24	<u>CARPET REPAIR ROOM 131 A \$690</u>	2012	118,188		20				24
25	<u>CARPET HS UNIT 221 \$615</u>	2012	3,194		20				25
26	<u>CARPET HS UNIT 102 \$615</u>	2012	3,494		20				26
27	<u>CARPET HS STOCK \$1,665</u>	2012	6,867		20				27
28	<u>CARPET HS UNIT #335 \$750</u>	2012	12,368		20				28
29	<u>CARPET HS UNIT 229 \$615</u>	2012	763		20				29
30	<u>CARPET F&amp;G CROSSROADS \$14,500</u>	2012	267		20				30
31	<u>CARPET HS UNIT #301 \$750</u>	2012	315		20				31
32	<u>REPAIR LAUNDRY EQUIPMENT, MOTOR AND AIR CLUTC</u>	2012	1,584		20				32
33	<u>REPAIR DISHWASHER</u>	2012	990		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 35,394,508	\$		\$	\$	\$	34

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

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016**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	\$		\$	\$	\$	1
2	<u>Carpeting - food storeroom replacement floor \$2500</u>	2012	1,908		20				2
3	<u>Dish machine repair - 47618</u>	2012	5,813		20				3
4	<u>Mobile kitchen rental \$2053</u>	2012	1,566		20				4
5	<u>Sealcoating parking lot \$16166</u>	2012	12,335		20				5
6	<u>Robert Gill - food warmer \$15758</u>	2012	12,023		20				6
7	<u>DeMar - Detail kitchen cleaning \$1200</u>	2012	916		20				7
8	<u>Stanley access - auto door equipment/employee cntr. \$6500</u>	2012	4,960		20				8
9	<u>Pavilion pantries - 60 cabinets \$25395</u>	2012	19,376		20				9
10	<u>leak location services \$763</u>	2012	582		20				10
11	<u>Underground utility location services \$1474</u>	2012	1,125		20				11
12	<u>Water shut down with V of AH \$631</u>	2012	481		20				12
13	<u>Olson center - Ptries repairs \$10000</u>	2012	7,630		20				13
14	<u>Olson center - Ptries repairs \$10000</u>	2012	7,630		20				14
15	<u>Olson center - Pantries repairs \$13563</u>	2012	10,349		20				15
16	<u>Simplex Grinnell - timekeeping system repair \$2566</u>	2012	1,958		20				16
17	<u>Illinois Pump - Reaplace and install new sump pumps \$4149</u>	2012	3,153		20				17
18	<u>Hornet Construction remove and replace roof patch \$2725</u>	2012	2,079		20				18
19	<u>Door Systems - inspect and service hydraulic door \$2927</u>	2012	2,233		20				19
20	<u>condenser people - repair condenser coils \$4424</u>	2012	3,376		20				20
21	<u>Disposable Mats \$173</u>	2013	132		20				21
22	<u>Reinstall section of pipe for storm drain \$343</u>	2013	262		20				22
23	<u>Complete underground water line repair \$1114</u>	2013	850		20				23
24	<u>Repair water supply, furnish water pipes \$786</u>	2013	600		20				24
25	<u>WJE drawings, specs and observation \$2162</u>	2013	1,650		20				25
26	<u>Chapel foundation stabilization and HVAC service \$2474</u>	2013	1,888		20				26
27	<u>Electrical repairs for chapel project \$3109</u>	2013	2,372		20				27
28	<u>Roofing for chapel project \$1270</u>	2013	969		20				28
29	<u>Chuhak &amp; Tecson fees for chapel project \$476</u>	2013	363		20				29
30	<u>Cleaning and inspection of sanitary sewer \$1500</u>	2013	1,145		20				30
31	<u>Wiss, Janney, Esistner fees for chapel project \$1939</u>	2013	1,479		20				31
32	<u>electrical work for chapel project \$8010</u>	2013	6,112		20				32
33	<u>Brickman group landscaping for chapel project \$7556</u>	2013	5,765		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 35,517,588	\$		\$	\$	\$	34

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

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016**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	\$		\$	\$	\$	1
2	Brickman group landscaping for chapel project \$2790	2013	2,129		20				2
3	Exit sign LED \$210	2013	160		20				3
4	Electrical outlets, weatherproof covers \$61	2013	47		20				4
5	Chapel painting \$4234	2013	3,231		20				5
6	Electrical work lighting statue \$2215	2013	1,690		20				6
7	Gate arm repair \$160	2013	122		20				7
8	Reinstall rim Key Cylinder SW chapel door \$155	2013	118		20				8
9	EVS Hours from chapel project \$2599	2013	1,983		20				9
10	Chapel project - renovate entire chapel \$475697	2013	362,957		20				10
11	De mar chapel cleaning after renovation \$7635	2013	5,826		20				11
12	Install chapel monument bed \$8900	2013	6,791		20				12
13	Lawncare after chapel work \$285	2013	217		20				13
14	Marmax glass window work \$3495	2013	2,667		20				14
15	Chahuak & Tecson fees related to chapel project \$235	2013	179		20				15
16	Tile work - chapel project \$108347	2013	82,669		20				16
17	Statue relocation \$18251	2013	13,926		20				17
18	Chapel project stairway work \$22680	2013	17,305		20				18
19	Chapel project exam fee \$500	2013	382		20				19
20	Chapel roof repairs \$4820	2013	3,678		20				20
21	Limestone panel repairs \$4820	2013	7,805		20				21
22	Hearthstone unit 100 bathroom sheet vinyl \$835	2013	637		20				22
23	Heartstone unit 210 carpet \$645	2013	492		20				23
24	Repipe the fittings on main generator \$2945	2013	2,247		20				24
25	Peterson Contracting - scrape and repaint railings on balcony \$310	2013	2,411		20				25
26	Peterson Contracting - sand, prime, paint kitchen vents \$5240	2013	3,998		20				26
27	Dahme Mechanical - plumbing repairs on basement bathroom \$330	2013	2,532		20				27
28	HVAC Service - repair and replace leaking pipes \$4985	2013	3,804		20				28
29	HVAC Service - boiler repairs \$3352	2013	2,558		20				29
30	HVAC Service - furnish and install new duct dampers \$4970	2013	3,792		20				30
31	Anderson Lock - repair fire alarm \$2699	2013	2,059		20				31
32	Super electric - electrical repairs \$2679	2013	2,044		20				32
33	Super electric - electrical install of pullstations \$5170	2013	3,945		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 36,061,989	\$		\$	\$	\$	34

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

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016**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	\$		\$	\$	\$	1
2	<u>Carpet for Hearthstone units 102 &amp; 231 \$1290</u>	2013	984		20				2
3	<u>Repair of deteriorated Rafters \$20672</u>	2013	15,773		20				3
4	<u>Sign for new Rehab Center \$2802</u>	2014	2,138		20				4
5	<u>Fan drive install on dooling to \$6525</u>	2014	4,979		20				5
6	<u>Olson - Demolition</u>	2014	56,200		20				6
7	<u>HazMat Abatement</u>	2014	48,059		20				7
8	<u>Surveying</u>	2014	33,492		20				8
9	<u>Excavation/Grading</u>	2014	1,149,792		20				9
10	<u>Bituminous Paving</u>	2014	185,092		20				10
11	<u>Exterior Utilities</u>	2014	518,252		20				11
12	<u>Exterior Utilities</u>	2014	24,168		20				12
13	<u>Box Culvert</u>	2014	731,651		20				13
14	<u>Landscaping and Irrigation</u>	2014	295,133		20				14
15	<u>Temp Fence</u>	2014	23,644		20				15
16	<u>Permanent Fence</u>	2014	9,000		20				16
17	<u>Canopy</u>	2014	28,400		20				17
18	<u>Concrete</u>	2014	606,311		20				18
19	<u>Concrete Foundations</u>	2014	557,883		20				19
20	<u>Precast</u>	2014	634,646		20				20
21	<u>Masonry</u>	2014	1,118,658		20				21
22	<u>Steel, Metals - Phase 1</u>	2014	1,201,625		20				22
23	<u>Steel Deckin Phase 1</u>	2014	147,213		20				23
24	<u>Safety Rails</u>	2014	75,875		20				24
25	<u>Rough/Finished Carpentry</u>	2014	601,901		20				25
26	<u>Architectural Millwork Phase 1 and 2</u>	2014	453,733		20				26
27	<u>3-Form at Lobby Stair</u>	2014	46,165		20				27
28	<u>Metal Panels</u>	2014	676,593		20				28
29	<u>Fireproofing</u>	2014	101,686		20				29
30	<u>Roofing</u>	2014	403,762		20				30
31	<u>Waterproofing</u>	2014	196,330		20				31
32	<u>Expansion Covers/Wall Protection</u>	2014	68,472		20				32
33	<u>Expansion Covers (Install)</u>	2014	2,000		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 46,081,599	\$		\$	\$	\$	34

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

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

Report Period Beginning:

7/1/2015

Ending:

6/30/2016**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	\$		\$	\$	\$	1
2	<u>Doors/Frames/Hardware</u>	2014	820,083		20				2
3	<u>Access Doors</u>	2014	13,842		20				3
4	<u>Overhead Doors</u>	2014	12,915		20				4
5	<u>Smoke Containment Doors</u>	2014	36,716		20				5
6	<u>Folding Fire Doors</u>	2014	25,484		20				6
7	<u>Vinyl Windows</u>	2014	131,341		20				7
8	<u>Glass/Glazing</u>	2014	413,406		20				8
9	<u>Drywall</u>	2014	1,972,572		20				9
10	<u>Dumpsters</u>	2014	55,594		20				10
11	<u>General Cleanup/MEPFP clean up</u>	2014	175,531		20				11
12	<u>Final Clean Up - Phase 1</u>	2014	22,590		20				12
13	<u>Acoustic/Wood Ceilings</u>	2014	405,250		20				13
14	<u>Flooring</u>	2014	641,921		20				14
15	<u>Painting</u>	2014	250,289		20				15
16	<u>Metal Toilet Compartments</u>	2014	4,089		20				16
17	<u>Cubicle Curtains</u>	2014	15,135		20				17
18	<u>Bath Accessories</u>	2014	78,531		20				18
19	<u>Fireplaces (Furnish Only)</u>	2014	8,190		20				19
20	<u>Fireplaces (Install Only)</u>	2014	1,175		20				20
21	<u>Lockers</u>	2014	5,000		20				21
22	<u>Wire Shelving</u>	2014	5,031		20				22
23	<u>Flag Pole</u>	2014	4,790		20				23
24	<u>Parking Equipment</u>	2014	11,058		20				24
25	<u>Food Service Equipment</u>	2014	246,471		20				25
26	<u>Appliances - Phase 1</u>	2014	4,322		20				26
27	<u>Residential Casework (Cabinets)</u>	2014	81,601		20				27
28	<u>Stone Countertops</u>	2014	80,722		20				28
29	<u>Cultured Marble Tops</u>	2014	29,165		20				29
30	<u>Chutes</u>	2014	27,418		20				30
31	<u>Elevators (New)</u>	2014	225,090		20				31
32	<u>Fire Sprinkler (Permanent)</u>	2014	365,814		20				32
33	<u>Tire Sprinkler (Temp)</u>	2014	225,809		20				33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 52,478,544	\$		\$	\$	\$	34

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

Facility Name & ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning:

7/1/2015

Ending:

6/30/2016

**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 12F, Carried Forward</b>		\$ 52,478,544	\$		\$	\$	\$	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	298,457		20				10
11	Fee	2014	683,071		20				11
12	Concrete Replacement and Doors	2015	4,635		20				12
13	Concrete on Employee Entrance	2015	8,150		20				13
14	Building Phase 2	2015	10,992,502		20				14
15	Close out Phase 3 Building	2016	13,416,085		20				15
16	Close out Series 2012 Bond	2016	19,851,176		20				16
17									17
18									18
19	Financial Statement Depreciation			1,265,621		1,265,621		19,884,413	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 106,269,828	\$ 1,265,621		\$ 1,265,621	\$	\$ 19,884,413	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	\$ 5,739,050	\$ 1,111,217	\$ 1,111,217	\$	Var	\$ 2,826,031	71
72	Current Year Purchases	1,700,025	15,884	15,884		Var	15,884	72
73	Fully Depreciated Assets	14,676,619				Var	14,676,619	73
74								74
75	TOTALS	\$ 22,115,694	\$ 1,127,101	\$ 1,127,101	\$		\$ 17,518,534	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			\$ 666,047	\$ 25,464	\$ 25,464	\$	Var	\$ 630,001	76
77										77
78										78
79										79
80	TOTALS			\$ 666,047	\$ 25,464	\$ 25,464	\$		\$ 630,001	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)	\$ 129,071,794	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,418,186	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,418,186	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)	\$ 38,032,948	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Non-Allowable	\$ 15,964,349	\$ 858,700	\$ 13,973,599	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 15,964,349	\$ 858,700	\$ 13,973,599	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 35,378	92
93			93
94			94
95		\$ 35,378	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: 7/1/2015

Ending: 6/30/2016

**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.	_____ /2017	\$ _____
13.	_____ /2018	\$ _____
14.	_____ /2019	\$ _____

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: \$ 117,760 Description: See Attachment

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		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**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-03	hrs	\$	20,475	\$ 1,339,718	\$	20,475	\$ 1,339,718	1
2	Licensed Speech and Language Development Therapist	39-03	hrs		5,319	348,032		5,319	348,032	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs		32,589	2,132,360		32,589	2,132,360	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescrpts				1,223,696		1,223,696	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Supplies - Therapy</u>	39-02					11,277		11,277	12
13	Other (specify): <u>Minor Equipment Rent</u>	39-03					43,398		43,398	13
14	TOTAL			\$	58,383	\$ 3,820,110	\$ 1,278,371	58,383	\$ 5,098,481	14

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

Facility Name & ID Number **Lutheran Home for the Aged**

# **0005090**

Report Period Beginning: **7/1/2015**

Ending:

**6/30/2016**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **6/30/2016**

(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	\$ 4,978,680	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>218,663</u> )	2,971,149		3
4	Supply Inventory (priced at <u>cost</u> )	141,336		4
5	Short-Term Investments	10,116,862		5
6	Prepaid Insurance	1,256,170		6
7	Other Prepaid Expenses	327,465		7
8	Accounts Receivable (owners or related parties)	14,549,983		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 34,341,645	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	3,208,150		11
12	Long-Term Investments			12
13	Land	20,225		13
14	Buildings, at Historical Cost	121,586,146		14
15	Leasehold Improvements, at Historical Cost	577,750		15
16	Equipment, at Historical Cost	22,796,420		16
17	Accumulated Depreciation (book methods)	(52,006,548)		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 Attached Schedule</u>	682,472		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 96,864,615	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 131,206,260	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 3,228,827	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	166,612		28
29	Short-Term Notes Payable	5,292,710		29
30	Accrued Salaries Payable	1,978,000		30
31	Accrued Taxes Payable (excluding real estate taxes)	75,719		31
32	Accrued Real Estate Taxes(Sch.IX-B)	21,373		32
33	Accrued Interest Payable	917,457		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	269,324		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 11,950,022	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	95,161,127		41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	2,135,846		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 97,296,973	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 109,246,995	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 21,959,265	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 131,206,260	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b>	
		<b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>17,021,268</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>17,021,268</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>4,937,997</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>4,937,997</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>21,959,265</b>	<b>24</b> *

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

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

# 0005090

Report Period Beginning: 7/1/2015

Ending: 6/30/2016

**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**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 48,396,828	1
2	Discounts and Allowances for all Levels	(25,500,655)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 22,896,173	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	13,308,674	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 13,308,674	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	177,534	13
14	Non-Patient Meals	482,472	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,094,841	16
17	Sale of Drugs	1,236,249	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	120,984	19
20	Radiology and X-Ray	66,944	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 3,179,024	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	6,864	24
25	Interest and Other Investment Income***	3,354,654	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,361,518	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Revenue</b>	520,165	28
28a	<b>Hearthstone Revenue</b>	6,800,137	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 7,320,302	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 50,065,691	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	7,289,435	31
32	Health Care	13,470,441	32
33	General Administration	9,421,500	33
<b>B. Capital Expense</b>			
34	Ownership	7,539,847	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	6,894,280	35
36	Provider Participation Fee	512,191	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 45,127,694	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	4,937,997	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 4,937,997	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 4,517,917	44
45	Private Pay - Net Inpatient Revenue	16,925,451	45
46	Medicare - Net Inpatient Revenue	1,374,718	46
47	Other-(specify) <u>Free Care/Observation/Master/Respite</u>	(46,263)	47
48	Other-(specify) <u>ACH/HMO</u>	124,350	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 22,896,173	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 Home for the Aged

# 0005090

Report Period Beginning:

7/1/2015

Ending:

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**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	2,427	2,652	\$ 165,683	\$ 62.47	1
2	Assistant Director of Nursing	10,504	11,437	460,945	40.30	2
3	Registered Nurses	114,394	125,168	4,420,915	35.32	3
4	Licensed Practical Nurses	18,192	20,269	579,303	28.58	4
5	CNAs & Orderlies	311,810	342,588	5,644,310	16.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	14,457	15,760	378,297	24.00	10
11	Social Service Workers	10,323	11,286	271,602	24.07	11
12	Dietician					12
13	Food Service Supervisor	13,714	14,735	319,888	21.71	13
14	Head Cook	12,333	13,530	213,799	15.80	14
15	Cook Helpers/Assistants	105,790	111,937	1,378,886	12.32	15
16	Dishwashers					16
17	Maintenance Workers	30,853	34,223	773,374	22.60	17
18	Housekeepers	63,007	68,418	809,997	11.84	18
19	Laundry	9,883	10,747	121,426	11.30	19
20	Administrator	1,627	1,950	165,995	85.13	20
21	Assistant Administrator	1,710	1,950	145,517	74.62	21
22	Other Administrative	39,256	42,468	1,125,342	26.50	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	1,718	1,950	39,390	20.20	31
32	Other Health C: MDS	10,439	11,733	459,442	39.16	32
33	Other(specify) <u>Beauty/Marketing</u>	48,868	52,464	1,138,309	21.70	33
34	TOTAL (lines 1 - 33)	821,305	895,265	\$ 18,612,420 *	\$ 20.79	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	60,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	713	48,870	10-03	38
39	Pharmacist Consultant	monthly	28,927	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				44
45	Social Service Consultant				45
46	Other(specify) <u>Activity Computer Programs</u>		16,033	43-03	46
47	<u>Social Work</u>		1,520	43-03	47
48	<u>Pastoral Care/Valet Services</u>		62,886	43-03	48
49	TOTAL (lines 35 - 48)	713	\$ 218,236		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	713	\$ 48,870	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	713	\$ 48,870		53

Facility Name & ID Number **Lutheran Home for the Aged**

# **0005090**

Report Period Beginning: **7/1/2015**

Ending: **6/30/2016**

**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	
Shareen Anderson	Executive Director		\$ 165,995	Workers' Compensation Insurance	\$ 729,573	IDPH License Fee	\$	
Sarah Kurth	Administrator		145,517	Unemployment Compensation Insurance	158,310	Advertising: Employee Recruitment		
				FICA Taxes	1,341,708	Health Care Worker Background Check	10,437	
				Employee Health Insurance	1,488,201	(Indicate # of checks performed <u>239</u> )		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions & Publications	9,839	
				Retirement	40,457	Dues & Memberships	44,864	
				Benefit Offset	(387)			
				Life Insurance/Disability	38,074			
				Physicals	24,914			
				Tuition Reimbursement	6,863			
				Other				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 311,512	TOTAL (agree to Schedule V, line 22, col.8)		\$ 3,827,713		
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
Management Fee			\$ 2,700,000				Out-of-State Travel	\$
							In-State Travel	6,356
							Seminar Expense	13,873
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 2,700,000	TOTAL		\$	Entertainment Expense ( )	
C. Professional Services							TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount				\$ 20,229	
KPMG/Wipfli/CliftonLarsonAllen	Accounting		\$ 55,700					
See Attached	Legal		123,440					
Legal Refunds	Legal		(267,857)					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ (88,717)					

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 7/1/2015Ending: 6/30/2016**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. Leading Age \$33,189
- (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 Year
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 240,401 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 512,121  
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. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 482,472
- (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? Yes  
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. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: CliftonLarsonAllen
- (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