

Facility Name & ID Number Lutheran Home for the Aged

0005090 Report Period Beginning: 7/1/2016 Ending: 6/30/2017

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 7/1/2016

	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	281	Skilled (SNF)	281	102,565	1
2		Skilled Pediatric (SNF/PED)			2
3	53	Intermediate (ICF)	53	19,345	3
4		Intermediate/DD			4
5	46	Sheltered Care (SC)	46	16,790	5
6		ICF/DD 16 or Less			6
7	380	TOTALS	380	138,700	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	21,007	37,495	33,882	92,384	8
9	SNF/PED					9
10	ICF	4,419	6,977		11,396	10
11	ICF/DD					11
12	SC		9,452		9,452	12
13	DD 16 OR LESS					13
14	TOTALS	25,426	53,924	33,882	113,232	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.64%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve 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, out-Patient 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 281 and days of care provided 33,882

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2017 Fiscal Year: 6/30/2017

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

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 7/1/2016 Ending: 6/30/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	1,803,535	216,807	55,961	2,076,303		2,076,303		2,076,303		1
2	Food Purchase		1,501,273		1,501,273		1,501,273	(558,738)	942,535		2
3	Housekeeping	925,018	112,357	55,177	1,092,552		1,092,552	(55,049)	1,037,503		3
4	Laundry	139,390	72,225	52,811	264,426		264,426		264,426		4
5	Heat and Other Utilities			1,187,000	1,187,000		1,187,000	(412,633)	774,367		5
6	Maintenance	860,388	102,963	691,708	1,655,059		1,655,059	(109,279)	1,545,780		6
7	Other (specify):*										7
8	TOTAL General Services	3,728,331	2,005,625	2,042,657	7,776,613		7,776,613	(1,135,699)	6,640,914		8
	B. Health Care and Programs										
9	Medical Director			50,000	50,000		50,000		50,000		9
10	Nursing and Medical Records	13,439,165	824,328	460,441	14,723,934		14,723,934	(4,242)	14,719,692		10
10a	Therapy										10a
11	Activities	367,572	16,038	99,434	483,044		483,044	(45,738)	437,306		11
12	Social Services	367,541		5	367,546		367,546		367,546		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	14,174,278	840,366	609,880	15,624,524		15,624,524	(49,980)	15,574,544		16
	C. General Administration										
17	Administrative	500,608		2,199,996	2,700,604	(155,697)	2,544,907		2,544,907		17
18	Directors Fees										18
19	Professional Services			70,851	70,851		70,851		70,851		19
20	Dues, Fees, Subscriptions & Promotions			79,271	79,271	13,460	92,731		92,731		20
21	Clerical & General Office Expenses	1,239,562	130,216	503,437	1,873,215	142,237	2,015,452	(175,990)	1,839,462		21
22	Employee Benefits & Payroll Taxes			4,169,580	4,169,580		4,169,580		4,169,580		22
23	Inservice Training & Education										23
24	Travel and Seminar			19,377	19,377		19,377		19,377		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			942,881	942,881		942,881		942,881		26
27	Other (specify):*										27
28	TOTAL General Administration	1,740,170	130,216	7,985,393	9,855,779		9,855,779	(175,990)	9,679,789		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	19,642,779	2,976,207	10,637,930	33,256,916		33,256,916	(1,361,669)	31,895,247		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 Home for the Aged

#0005090

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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			4,432,693	4,432,693		4,432,693	(2,132,862)	2,299,831			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,548,146	5,548,146		5,548,146	(233,117)	5,315,029			32
33	Real Estate Taxes			26,000	26,000		26,000		26,000			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			155,608	155,608		155,608		155,608			35
36	Other (specify):*											36
37	TOTAL Ownership			10,162,447	10,162,447		10,162,447	(2,365,979)	7,796,468			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,723,747	5,142,051	6,865,798		6,865,798	(2,180)	6,863,618			39
40	Barber and Beauty Shops	91,225	2,440	5	93,670		93,670	(93,670)				40
41	Coffee and Gift Shops		29,382		29,382		29,382	(29,382)				41
42	Provider Participation Fee			614,017	614,017		614,017		614,017			42
43	Other (specify):* AL/Marketing	1,514,567	48,747	415,621	1,978,935		1,978,935	(1,978,935)				43
44	TOTAL Special Cost Centers	1,605,792	1,804,316	6,171,694	9,581,802		9,581,802	(2,104,167)	7,477,635			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	21,248,571	4,780,523	26,972,071	53,001,165		53,001,165	(5,831,815)	47,169,350			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:

7/1/2016

Ending:

6/30/2017

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	(558,738)	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	(233,117)	32		10
11	Discounts, Allowances, Rebates & Refunds	(137,894)	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	(20,973)	21		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(4,881,093)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (5,831,815)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (5,831,815)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

Lutheran Home for the Aged

ID# 0005090

Report Period Beginning: 7/1/2016

Ending: 6/30/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Marketing/Hearthstone Salary	\$ (1,514,567)	43	1
2	Marketing/Hearthstone Supplies	(48,747)	43	2
3	Marketing/Hearthstone Other	(415,621)	43	3
4	Misc. Income	(346)	21	4
5				5
6	Arts and Crafts Income	(1,859)	11	6
7	General Store Income	(43,879)	11	7
8	Printing/Record Copies Income	(4,242)	10	8
9	Cellular Antenna Income	(47,693)	5	9
10	Royalty Income	(517)	21	10
11	Application Income	(16,260)	21	11
12	Senior Fit Income	(2,180)	39	12
13	Clinic Rent	(80,665)	6	13
14	LV Security	(28,614)	6	14
15	Housekeeping	(1,560)	3	15
16	Barber and Beauty Shop	(93,670)	40	16
17	Coffee and Gift Shop	(29,382)	41	17
18	Non-Care Depreciation	(2,132,862)	30	18
19	Non-Care Related Utilities	(364,940)	5	19
20	Non-Care Related Housekeeping	(53,489)	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	Total	(4,881,093)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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	(558,738)	0	0	0	0	0	0	0	0	0	0	(558,738)	2
3	Housekeeping	(55,049)	0	0	0	0	0	0	0	0	0	0	(55,049)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(412,633)	0	0	0	0	0	0	0	0	0	0	(412,633)	5
6	Maintenance	(109,279)	0	0	0	0	0	0	0	0	0	0	(109,279)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,135,699)	0	(1,135,699)	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	(4,242)	0	0	0	0	0	0	0	0	0	0	(4,242)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(45,738)	0	0	0	0	0	0	0	0	0	0	(45,738)	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	(49,980)	0	(49,980)	16									
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(175,990)	0	0	0	0	0	0	0	0	0	0	(175,990)	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	TOTAL General Administration	(175,990)	0	(175,990)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,361,669)	0	(1,361,669)	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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	(2,132,862)	0	0	0	0	0	0	0	0	0	0	(2,132,862)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(233,117)	0	0	0	0	0	0	0	0	0	0	(233,117)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(2,365,979)	0	(2,365,979)	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	(2,180)	0	0	0	0	0	0	0	0	0	0	(2,180)	39
40	Barber and Beauty Shops	(93,670)	0	0	0	0	0	0	0	0	0	0	(93,670)	40
41	Coffee and Gift Shops	(29,382)	0	0	0	0	0	0	0	0	0	0	(29,382)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,978,935)	0	0	0	0	0	0	0	0	0	0	(1,978,935)	43
44	TOTAL Special Cost Centers	(2,104,167)	0	(2,104,167)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(5,831,815)	0	(5,831,815)	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		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	Naples, FL			
		Luther Oaks	Bloomington, IL			

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	17 Administrative Expenses	\$ 2,199,996	Lutheran Life Communities	0.00%	\$ 2,199,996	\$	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		\$ 2,199,996			\$ 2,199,996	\$ *	14

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

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Roger W. Paulsberg							1
2	David G. Abrahamson							2
3	Paula Parks							3
4	Lori S. Fedyk							4
5	Marie Carlson-Kyllo							5
6	Marilyn Hermann							6
7	Sheila Berg							7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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 W. Paulsberg	President/CEO	Officer	0.00	359,626	10	25.00	Salary	\$ 119,875	17-3	1
2	Lori Fedyk	Vice President	Officer	0.00	208,884	6	15.00	Salary	36,862	17-3	2
3	Marie Carlson-Kyllo	Vice President	Officer	0.00	240,994	2	5.00	Salary	12,684	17-3	3
4	Rev. David G. Abrahamson	Vice Chairman	Officer	0.00							4
5	Paula Parks	Secretary/Treasurer	Officer	0.00							5
6	Marilyn Hermann	Director	Director	0.00							6
7	Sheila Berg	President	Auxiliary Liason	0.00							7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 169,421		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:

7/1/2016

Ending: 5/30/2017

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		\$	\$		\$ 2,199,996	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 2,199,996	25

Facility Name & ID Number

Lutheran Home for the Aged

0005090

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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			
A. Directly Facility Related																				
Long-Term																				
1	Revenue Bonds LHSA 2012		X	Skilled Beds Construction			\$ 98,500,000	\$ 93,960,000	5/15/2046		\$ 5,299,605	1								
2	Debt Issuance Costs		X								45,713	2								
3												3								
4												4								
5												5								
Working Capital																				
6	Line of Credit		X			7/1/2015	5,000,000	3,952,710			153,168	6								
7	Margin Loan		X			10/1/2012	104,950				39,051	7								
8	Interest on Capital Lease/Resident		X								10,609	8								
9	TOTAL Facility Related						\$ 103,604,950	\$ 97,912,710			\$ 5,548,146	9								
B. Non-Facility Related*																				
10												10								
11	Investment Income										(233,117)	11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (233,117)	14								
15	TOTALS (line 9+line14)						\$ 103,604,950	\$ 97,912,710			\$ 5,315,029	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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

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 2016 report.		\$	21,033	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.)		\$	26,511	2
3. Under or (over) accrual (line 2 minus line 1).		\$	5,478	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	20,522	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.		\$	26,000	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	18,938	8	
	2013	20,409	9	
	2014	21,218	10	
	2015	21,566	11	
	2016	26,511	12	
				FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2016	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

2016 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 Rick Steffens

TELEPHONE 847-368-7467 FAX #: 847-368-7302

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

(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>26,511.00</u>	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>26,511.00</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? YES X NO

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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:

7/1/2016

Ending:

6/30/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 490,641 B. General Construction Type: Exterior Brick Frame Steel/Precast 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, 82,185 square feet

Child Day Care - 7,468

Adult Day Care - 7,926 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	TOTALS	914,760		\$ 20,225	3

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

7/1/2016

Ending:

6/30/2017

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	380		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
	Improvement Type**										
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:

7/1/2016

Ending:

6/30/2017**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	<u>2007 Improvements</u>	2007	\$ 401,982	\$	20	\$	\$	\$	37
38	<u>2009 Improvements</u>	2008	280,548		20				38
39	<u>2009 Improvements</u>	2009	300,736		20				39
40	<u>2010 Improvements</u>	2010	144,550		20				40
41	<u>2011 Improvements</u>	2011	401,201		20				41
42	<u>2012 Improvements</u>	2012	407,537		20				42
43	<u>2013 Improvements</u>	2013	584,745		20				43
44	<u>Sign for new Rehab Center \$2802</u>	2014	2,138		20				44
45	<u>Fan drive install on dooling to \$6525</u>	2014	4,979		20				45
46	<u>Olson - Demolition</u>	2014	56,200		20				46
47	<u>HazMat Abatement</u>	2014	48,059		20				47
48	<u>Surveying</u>	2014	33,492		20				48
49	<u>Excavation/Grading</u>	2014	1,149,792		20				49
50	<u>Bituminous Paving</u>	2014	185,092		20				50
51	<u>Exterior Utilities</u>	2014	518,252		20				51
52	<u>Exterior Utilities</u>	2014	24,168		20				52
53	<u>Box Culvert</u>	2014	731,651		20				53
54	<u>Landscaping and Irrigation</u>	2014	295,133		20				54
55	<u>Temp Fence</u>	2014	23,644		20				55
56	<u>Permanent Fence</u>	2014	9,000		20				56
57	<u>Canopy</u>	2014	28,400		20				57
58	<u>Concrete</u>	2014	606,311		20				58
59	<u>Concrete Foundations</u>	2014	557,883		20				59
60	<u>Precast</u>	2014	634,646		20				60
61	<u>Masonry</u>	2014	1,118,658		20				61
62	<u>Steel, Metals - Phase 1</u>	2014	1,201,625		20				62
63	<u>Steel Deckin Phase 1</u>	2014	147,213		20				63
64	<u>Safety Rails</u>	2014	75,875		20				64
65	<u>Rough/Finished Carpentry</u>	2014	601,901		20				65
66	<u>Architectural Millwork Phase 1 and 2</u>	2014	453,733		20				66
67	<u>3-Form at Lobby Stair</u>	2014	46,165		20				67
68	<u>Metal Panels</u>	2014	676,593		20				68
69	<u>Fireproofing</u>	2014	101,686		20				69
70	TOTAL (lines 4 thru 69)		\$ 45,411,035	\$		\$	\$	\$	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:

7/1/2016

Ending:

6/30/2017**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		\$ 45,411,035	\$		\$	\$	\$	1
2	<u>Roofing</u>	2014	403,762		20				2
3	<u>Waterproofing</u>	2014	196,330		20				3
4	<u>Expansion Covers/Wall Protection</u>	2014	68,472		20				4
5	<u>Expansion Covers (Install)</u>	2014	2,000		20				5
6	<u>Doors/Frames/Hardware</u>	2014	820,083		20				6
7	<u>Access Doors</u>	2014	13,842		20				7
8	<u>Overhead Doors</u>	2014	12,915		20				8
9	<u>Smoke Containment Doors</u>	2014	36,716		20				9
10	<u>Folding Fire Doors</u>	2014	25,484		20				10
11	<u>Vinyl Windows</u>	2014	131,341		20				11
12	<u>Glass/Glazing</u>	2014	413,406		20				12
13	<u>Drywall</u>	2014	1,972,572		20				13
14	<u>Dumpsters</u>	2014	55,594		20				14
15	<u>General Cleanup/MEPFP clean up</u>	2014	175,531		20				15
16	<u>Final Clean Up - Phase 1</u>	2014	22,590		20				16
17	<u>Acoustic/Wood Ceilings</u>	2014	405,250		20				17
18	<u>Flooring</u>	2014	641,921		20				18
19	<u>Painting</u>	2014	250,289		20				19
20	<u>Metal Toilet Compartments</u>	2014	4,089		20				20
21	<u>Cubicle Curtains</u>	2014	15,135		20				21
22	<u>Bath Accessories</u>	2014	78,531		20				22
23	<u>Fireplaces (Furnish Only)</u>	2014	8,190		20				23
24	<u>Fireplaces (Install Only)</u>	2014	1,175		20				24
25	<u>Lockers</u>	2014	5,000		20				25
26	<u>Wire Shelving</u>	2014	5,031		20				26
27	<u>Flag Pole</u>	2014	4,790		20				27
28	<u>Parking Equipment</u>	2014	11,058		20				28
29	<u>Food Service Equipment</u>	2014	246,471		20				29
30	<u>Appliances - Phase 1</u>	2014	4,322		20				30
31	<u>Residential Casework (Cabinets)</u>	2014	81,601		20				31
32	<u>Stone Countertops</u>	2014	80,722		20				32
33	<u>Cultured Marble Tops</u>	2014	29,165		20				33
34	TOTAL (lines 1 thru 33)		\$ 51,634,413	\$		\$	\$	\$	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:

7/1/2016

Ending:

6/30/2017**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		\$ 51,634,413	\$		\$	\$	\$	1
2	Chutes	2014	27,418		20				2
3	Elevators (New)	2014	225,090		20				3
4	Fire Sprinkler (Permanent)	2014	365,814		20				4
5	Tire Sprinkler (Temp)	2014	225,809		20				5
6	Plumbing	2014	1,302,076		20				6
7	HVAC	2014	3,108,145		20				7
8	Electrical	2014	3,103,551		20				8
9	Soil Testing	2014	70,229		20				9
10	Sound Testing	2014	3,802		20				10
11	Winter Conditions (Allowance)	2014	25,143		20				11
12	Performance Bond	2014	287,622		20				12
13	General Liability	2014	636,640		20				13
14	General Requirements	2014	298,457		20				14
15	Fee	2014	683,071		20				15
16	Concrete Replacement and Doors	2015	4,635		20				16
17	Concrete on Employee Entrance	2015	8,150		20				17
18	Building Phase 2	2015	10,992,502		20				18
19	Close out Phase 3 Building	2016	13,416,085		20				19
20	Close out Series 2012 Bond	2016	19,851,176		20				20
21	Capitalize LHSA 2012 Bond De	2017	563,961		20				21
22									22
23									23
24	Financial Statement Depreciation			1,269,011		1,269,011		19,887,952	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 106,833,789	\$ 1,269,011		\$ 1,269,011	\$	\$ 19,887,952	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	\$ 3,612,489	\$ 1,000,340	\$ 1,000,340	\$	Var	\$ 488,592	71
72	Current Year Purchases	130,816	5,016	5,016		Var	5,016	72
73	Fully Depreciated Assets	13,513,972				Var	13,513,972	73
74								74
75	TOTALS	\$ 17,257,277	\$ 1,005,356	\$ 1,005,356	\$		\$ 14,007,580	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	\$ 655,465	76
77										77
78										78
79										79
80	TOTALS			\$ 666,047	\$ 25,464	\$ 25,464	\$		\$ 655,465	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)	\$ 124,777,338	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,299,831	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,299,831	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)	\$ 34,550,997	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	\$ 21,415,042	\$ 2,132,862	\$ 21,888,244	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 21,415,042	\$ 2,132,862	\$ 21,888,244	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 8,009	92
93			93
94			94
95		\$ 8,009	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 155,608 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.

Lutheran Home for the Aged
Supplemental Schedule of Equipment Rental
6/30/2017

Line #	Description	Amount
35-3	Therapy Equipment	44,142
35-3	Nursing Equipment	111,466
		<u>155,608</u>

PG14, SCHEDULE XII, SECTION B

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	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		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
							Units	Cost									
1	Licensed Occupational Therapist	39-3	hrs	\$		26,868	\$ 1,725,191	\$	26,868	\$	1,725,191					1	
2	Licensed Speech and Language Development Therapist	39-3	hrs			6,140	394,249		6,140		394,249					2	
3	Licensed Recreational Therapist		hrs													3	
4	Licensed Physical Therapist	39-3, 39-2	hrs			43,228	2,775,665		43,228		2,787,761					4	
5	Physician Care		visits													5	
6	Dental Care		visits													6	
7	Work Related Program		hrs													7	
8	Habilitation		hrs													8	
9	Pharmacy	39-2	# of prescrpts							1,711,651					1,711,651	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10	
11	Academic Education		hrs													11	
12	Other (specify): <u>Lab & X-ray</u>	39-3					237,793				237,793					12	
13	Other (specify): <u>Minor Equipment & T</u>	39-2					2,394				2,394					13	
14	TOTAL			\$		76,236	\$ 5,135,292	\$	76,236	\$	1,723,747		76,236	\$	6,859,039	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: **7/1/2016**

Ending:

6/30/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **6/30/2017**

(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	\$ 4,534,855	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>171,143</u>)	4,727,136		3
4	Supply Inventory (priced at)	136,772		4
5	Short-Term Investments	9,532,623		5
6	Prepaid Insurance	1,070,376		6
7	Other Prepaid Expenses	337,809		7
8	Accounts Receivable (owners or related parties)	18,105,436		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 38,445,007	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	3,304,395		11
12	Long-Term Investments			12
13	Land	20,225		13
14	Buildings, at Historical Cost	122,411,369		14
15	Leasehold Improvements, at Historical Cost	577,750		15
16	Equipment, at Historical Cost	23,162,811		16
17	Accumulated Depreciation (book methods)	(56,439,242)		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>	(1,536,985)		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 91,500,323	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 129,945,330	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,013,321	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	141,554		28
29	Short-Term Notes Payable	5,362,710		29
30	Accrued Salaries Payable	1,311,834		30
31	Accrued Taxes Payable (excluding real estate taxes)	82,891		31
32	Accrued Real Estate Taxes(Sch.IX-B)	25,462		32
33	Accrued Interest Payable	920,633		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	229,833		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 12,088,238	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	91,755,862		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	2,355,970		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 94,111,832	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 106,200,070	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 23,745,260	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 129,945,330	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 21,959,265	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 21,959,265	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,785,995	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,785,995	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)	\$ 23,745,260	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 7/1/2016

Ending: 6/30/2017

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 56,173,522	1
2	Discounts and Allowances for all Levels	(30,342,800)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 25,830,722	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	17,444,029	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 17,444,029	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	110,144	13
14	Non-Patient Meals	558,708	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,091,000	16
17	Sale of Drugs	1,783,715	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	142,641	19
20	Radiology and X-Ray	85,554	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,771,762	23
D. Non-Operating Revenue			
24	Contributions	330,992	24
25	Interest and Other Investment Income***	233,117	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 564,109	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenue	513,337	28
28a	Hearthstone Revenue	6,663,201	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,176,538	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 54,787,160	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	7,776,613	31
32	Health Care	15,624,524	32
33	General Administration	9,855,779	33
B. Capital Expense			
34	Ownership	10,162,447	34
C. Ancillary Expense			
35	Special Cost Centers	8,967,785	35
36	Provider Participation Fee	614,017	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 53,001,165	40
41	Income before Income Taxes (line 30 minus line 40)**	1,785,995	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,785,995	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 3,986,077	44
45	Private Pay - Net Inpatient Revenue	18,946,085	45
46	Medicare - Net Inpatient Revenue	2,820,383	46
47	Other-(specify) <u>Free Care/Observation/Master/Respite</u>	(82,497)	47
48	Other-(specify) <u>ACH/HMO</u>	160,674	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 25,830,722	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:

7/1/2016

Ending:

6/30/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,823	2,025	\$ 133,789	\$ 66.07	1
2	Assistant Director of Nursing	9,097	10,125	448,446	44.29	2
3	Registered Nurses	151,921	163,715	5,545,848	33.88	3
4	Licensed Practical Nurses	20,217	22,157	562,632	25.39	4
5	CNAs & Orderlies	354,376	386,870	6,202,404	16.03	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	21,219	23,108	361,360	15.64	10
11	Social Service Workers	13,936	15,020	363,572	24.21	11
12	Dietician					12
13	Food Service Supervisor	21,624	23,687	452,323	19.10	13
14	Head Cook	12,334	13,603	211,491	15.55	14
15	Cook Helpers/Assistants	116,208	122,459	1,110,854	9.07	15
16	Dishwashers					16
17	Maintenance Workers	38,848	42,274	879,714	20.81	17
18	Housekeepers	71,806	77,618	901,770	11.62	18
19	Laundry	9,800	10,719	120,776	11.27	19
20	Administrator	1,785	2,025	183,376	90.56	20
21	Assistant Administrator	1,763	2,025	161,535	79.77	21
22	Other Administrative	44,318	48,245	1,338,614	27.75	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	3,683	4,045	66,840	16.52	31
32	Other Health C: <u>MDS</u>	12,712	13,864	514,821	37.13	32
33	Other(specify) <u>Beauty/Marketing</u>	48,577	53,793	1,688,406	31.39	33
34	TOTAL (lines 1 - 33)	956,047	1,037,377	\$ 21,248,571 *	\$ 20.48	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	10 months	50,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	57,516	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	20	1,307	43-3	45
46	Other(specify) <u>Senior Fit</u>		66,725	43-3	46
47	<u>Activity Computer Programs</u>		15,908	43-3	47
48	<u>Pastoral Care/Valet Services</u>		25,778	43-3	48
49	TOTAL (lines 35 - 48)	20	\$ 217,234		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	3,416	\$ 231,999	10-3	50
51	Licensed Practical Nurses	220	11,851	10-3	51
52	Certified Nurse Assistants/Aides	2,314	59,313	10-3	52
53	TOTAL (lines 50 - 52)	5,950	\$ 303,163		53

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

0005090

Report Period Beginning: **7/1/2016**

Ending: **6/30/2017**

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		\$ 183,376	Workers' Compensation Insurance	\$ 949,314	IDPH License Fee	\$	
Sarah Kurth	Administrator		161,535	Unemployment Compensation Insurance	10,090	Advertising: Employee Recruitment		
				FICA Taxes	1,469,375	Health Care Worker Background Check (Indicate # of checks performed <u>260</u>)	12,922	
				Employee Health Insurance	1,570,797	Patient Background Checks <u>1275</u>	13,460	
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions & Publications	17,559	
				Retirement	93,735	Dues & Memberships	48,790	
				Benefit Offset	(11,263)			
				Life Insurance/Disability	39,582			
				Physicals	30,142			
				Tuition Reimbursement	11,014	Less: Public Relations Expense	()	
				Other	6,794	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 344,911	TOTAL (agree to Schedule V, line 22, col.8)		\$ 92,731		
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			\$ 2,199,996				Out-of-State Travel	\$
							In-State Travel	4,917
							Seminar Expense	14,460
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 2,199,996	TOTAL		\$	Entertainment Expense	()
C. Professional Services							TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount				\$ 19,377	
CliftonLarsonAllen	Accounting		\$ 55,700					
See Attached	Legal		77,461					
Legal Refunds	Legal		(62,310)					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 70,851					

* Attach copy of IMRF notifications

**See instructions.

LEGAL SERVICE DETAIL

Invoice Date	Invoice Num.	Law Firm Name	Service Description	Amount	Health Care
5/31/2016	34236	McVey & Parsky, LLC	Legal Service for SNF Agreements	78.00	78.00
7/31/2016	34275	McVey & Parsky, LLC	Legal Service for SNF Agreements	229.00	229.00
6/30/2016	34280	McVey & Parsky, LLC	Legal Service for SNF Agreements	841.50	841.50
6/30/2016	34286	McVey & Parsky, LLC	Legal Service for SNF Agreements	212.00	212.00
6/30/2016	34295	McVey & Parsky, LLC	Legal Service for SNF Agreements	583.40	583.40
6/30/2016	419281	Chuhak & Tecson, P.C.	Construction Related	100.50	100.50
8/31/2016	416549	Chuhak & Tecson, P.C.	Regulatory and Compliance Issues	81.79	81.79
7/31/2016	420882	Chuhak & Tecson, P.C.	Contract Review	1,995.90	1,995.90
9/30/2016	34324	McVey & Parsky, LLC	Legal Service for SNF Agreements	2,681.24	2,681.24
7/31/2016	34329	McVey & Parsky, LLC	Legal Service for SNF Agreements	53.00	53.00
7/31/2016	34335	McVey & Parsky, LLC	Legal Service for SNF Agreements	112.00	112.00
7/31/2016	34341	McVey & Parsky, LLC	Legal Service for SNF Agreements	175.00	175.00
7/31/2016	419282	Chuhak & Tecson, P.C.	Regulatory and Compliance Issues	1,119.39	1,119.39
8/31/2016	422592	Chuhak & Tecson, P.C.	General Legal Services	574.10	574.10
10/31/2016	422623	Chuhak & Tecson, P.C.	General Legal Services	1,546.75	1,546.75
8/31/2016	419280	Chuhak & Tecson, P.C.	Collections Related	721.64	721.64
8/31/2016	34359	McVey & Parsky, LLC	Legal Service for SNF Agreements	96.18	96.18
8/31/2016	34367	McVey & Parsky, LLC	Legal Service for SNF Agreements	754.18	754.18
8/31/2016	34372	McVey & Parsky, LLC	Legal Service for SNF Agreements	530.18	530.18
8/31/2016	34381	McVey & Parsky, LLC	Legal Service for SNF Agreements	271.05	271.05
8/31/2016	34387	McVey & Parsky, LLC	Legal Service for SNF Agreements	1,362.05	1,362.05
8/31/2016	34440	McVey & Parsky, LLC	Legal Service for SNF Agreements	64.00	64.00
9/30/2016	34423	McVey & Parsky, LLC	Legal Service for SNF Agreements	760.50	760.50
9/30/2016	34416	McVey & Parsky, LLC	Legal Service for SNF Agreements	129.50	129.50
9/30/2016	34429	McVey & Parsky, LLC	Legal Service for SNF Agreements	800.85	800.85
9/30/2016	34435	McVey & Parsky, LLC	Legal Service for SNF Agreements	766.00	766.00
9/30/2016	425308	Chuhak & Tecson, P.C.	General Legal Services	625.80	625.80
11/30/2016	425310	Chuhak & Tecson, P.C.	General Legal Services	89.00	89.00
12/31/2016	427796	Chuhak & Tecson, P.C.	Mortgage Correspondence	2,218.00	2,218.00
10/31/2016	34466	McVey & Parsky, LLC	Legal Service for SNF Agreements	631.50	631.50
10/31/2016	34471	McVey & Parsky, LLC	Legal Service for SNF Agreements	455.65	455.65
10/31/2016	34481	McVey & Parsky, LLC	Legal Service for SNF Agreements	34.50	34.50
10/31/2016	34483	McVey & Parsky, LLC	Legal Service for SNF Agreements	34.50	34.50
10/31/2016	34487	McVey & Parsky, LLC	Legal Service for SNF Agreements	729.00	729.00
10/31/2016	34492	McVey & Parsky, LLC	Legal Service for SNF Agreements	34.50	34.50
10/31/2016	34497	McVey & Parsky, LLC	Legal Service for SNF Agreements	71.50	71.50
11/30/2016	34510	McVey & Parsky, LLC	Legal Service for SNF Agreements	1,231.80	1,231.80
11/30/2016	34515	McVey & Parsky, LLC	Legal Service for SNF Agreements	275.65	275.65
11/30/2016	34522	McVey & Parsky, LLC	Legal Service for SNF Agreements	154.65	154.65
11/30/2016	34526	McVey & Parsky, LLC	Legal Service for SNF Agreements	40.15	40.15
1/31/2017	1539688	TransWorld Systems	Collections	503.50	503.50
12/31/2016	428862	Chuhak & Tecson, P.C.	Lease Review	933.50	933.50
12/31/2016	34566	McVey & Parsky, LLC	Legal Service for SNF Agreements	8,635.00	8,635.00
12/31/2016	34570	McVey & Parsky, LLC	Legal Service for SNF Agreements	3,068.50	3,068.50
12/31/2016	34573	McVey & Parsky, LLC	Legal Service for SNF Agreements	3,211.85	3,211.85
4/28/2017	433571	Chuhak & Tecson, P.C.	General Legal Services	46.00	46.00
5/4/2017	34597	McVey & Parsky, LLC	Legal Service for SNF Agreements	3,944.97	3,944.97
5/4/2017	34600	McVey & Parsky, LLC	Legal Service for SNF Agreements	2,281.50	2,281.50
5/4/2017	34604	McVey & Parsky, LLC	Legal Service for SNF Agreements	1,052.50	1,052.50
5/4/2017	34608	McVey & Parsky, LLC	Legal Service for SNF Agreements	156.50	156.50
5/26/2017	435167	Chuhak & Tecson, P.C.	Tax Related	635.56	635.56
5/26/2017	435168	Chuhak & Tecson, P.C.	Probate Collections	909.50	909.50
5/30/2017	34629	McVey & Parsky, LLC	Legal Service for SNF Agreements	4,835.03	4,835.03
5/30/2017	34632	McVey & Parsky, LLC	Legal Service for SNF Agreements	3,474.57	3,474.57
5/30/2017	34638	McVey & Parsky, LLC	Legal Service for SNF Agreements	746.03	746.03
5/30/2017	34642	McVey & Parsky, LLC	Legal Service for SNF Agreements	1,265.29	1,265.29
5/30/2017	34644	McVey & Parsky, LLC	Legal Service for SNF Agreements	545.80	545.80
5/30/2017	34665-1	McVey & Parsky, LLC	Legal Service for SNF Agreements	4,282.45	4,282.45
5/30/2017	34669	McVey & Parsky, LLC	Legal Service for SNF Agreements	351.00	351.00
3/31/2017	34663	McVey & Parsky, LLC	Legal Service for SNF Agreements	5,316.35	5,316.35
3/31/2017	34672	McVey & Parsky, LLC	Legal Service for SNF Agreements	444.00	444.00
3/31/2017	34674	McVey & Parsky, LLC	Legal Service for SNF Agreements	689.50	689.50
4/30/2017	34688	McVey & Parsky, LLC	Legal Service for SNF Agreements	642.00	642.00
4/30/2017	34691	McVey & Parsky, LLC	Legal Service for SNF Agreements	1,666.10	1,666.10
4/30/2017	34697	McVey & Parsky, LLC	Legal Service for SNF Agreements	50.50	50.50
4/30/2017	34700	McVey & Parsky, LLC	Legal Service for SNF Agreements	333.00	333.00
4/30/2017	34701	McVey & Parsky, LLC	Legal Service for SNF Agreements	480.00	480.00
4/30/2017	34703	McVey & Parsky, LLC	Legal Service for SNF Agreements	396.50	396.50
5/31/2017	437438	Chuhak & Tecson, P.C.	Probate Collections	621.95	621.95
5/31/2017	34714	McVey & Parsky, LLC	Legal Service for SNF Agreements	2,197.00	2,197.00
5/31/2017	34720	McVey & Parsky, LLC	Legal Service for SNF Agreements	565.50	565.50
Other misc. items hitting g/l			General Legal Services	(86.35)	(86.35)
				77,461.00	

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 7/1/2016Ending: 6/30/2017**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 - \$33,281
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 268,443 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? N/A
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. \$ 614,017
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. \$ 558,738
- (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 LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees