

Facility Name & ID Number Mendota Lutheran Home

0011593 Report Period Beginning: 01/01/17 Ending: 12/31/17

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	14	Sheltered Care (SC)	14	5,110	5
6		ICF/DD 16 or Less			6
7	113	TOTALS	113	41,245	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	10,675	11,605	2,721	25,001	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		365		365	12
13	DD 16 OR LESS					13
14	TOTALS	10,675	11,970	2,721	25,366	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.50%

D. How many bed reserve days during this year were paid by the Department? 0 (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)

Outpatient Therapy

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 12/02/53

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 99 and days of care provided 2,721

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: 12/31/17 Fiscal Year: 12/31/17

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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	320,323	34,323	7,598	362,244		362,244		362,244		1
2	Food Purchase		225,814		225,814		225,814	(13,363)	212,451		2
3	Housekeeping	102,913	19,720		122,633		122,633		122,633		3
4	Laundry	67,451	9,347		76,798		76,798		76,798		4
5	Heat and Other Utilities			106,762	106,762		106,762		106,762		5
6	Maintenance	76,012	4,333	49,774	130,119		130,119	(2,385)	127,734		6
7	Other (specify):*										7
8	TOTAL General Services	566,699	293,537	164,134	1,024,370		1,024,370	(15,748)	1,008,622		8
	B. Health Care and Programs										
9	Medical Director			11,160	11,160		11,160		11,160		9
10	Nursing and Medical Records	2,184,093	81,431	49,596	2,315,120		2,315,120		2,315,120		10
10a	Therapy										10a
11	Activities	88,484	12,697	1,954	103,135		103,135		103,135		11
12	Social Services	88,177	1,359	10,984	100,520		100,520		100,520		12
13	CNA Training										13
14	Program Transportation			1,987	1,987		1,987		1,987		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,360,754	95,487	75,681	2,531,922		2,531,922		2,531,922		16
	C. General Administration										
17	Administrative	78,420			78,420		78,420		78,420		17
18	Directors Fees										18
19	Professional Services			194,989	194,989		194,989	(825)	194,164		19
20	Dues, Fees, Subscriptions & Promotions			11,722	11,722		11,722		11,722		20
21	Clerical & General Office Expenses	176,294	13,196	83,936	273,426		273,426	(65,899)	207,527		21
22	Employee Benefits & Payroll Taxes			701,746	701,746		701,746		701,746		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,698	6,698		6,698		6,698		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			70,657	70,657		70,657	(10,017)	60,640		26
27	Other (specify):*										27
28	TOTAL General Administration	254,714	13,196	1,069,748	1,337,658		1,337,658	(76,741)	1,260,917		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,182,167	402,220	1,309,563	4,893,950		4,893,950	(92,489)	4,801,461		29

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

SEE ACCOUNTANT'S COMPILATION REPORT

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

Mendota Lutheran Home

#0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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			240,918	240,918		240,918	(265)	240,653			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			52,731	52,731		52,731	(26,131)	26,600			32
33	Real Estate Taxes			822	822		822	(822)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			6,329	6,329		6,329		6,329			35
36	Other (specify):*											36
37	TOTAL Ownership			300,800	300,800		300,800	(27,218)	273,582			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		206,348	499,259	705,607		705,607		705,607			39
40	Barber and Beauty Shops			15,451	15,451		15,451	(15,451)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			193,264	193,264		193,264		193,264			42
43	Other (specify):* Marketing	43,573	716	13,677	57,966		57,966	(57,966)				43
44	TOTAL Special Cost Centers	43,573	207,064	721,651	972,288		972,288	(73,417)	898,871			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,225,740	609,284	2,332,014	6,167,038		6,167,038	(193,124)	5,973,914			45

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

SEE ACCOUNTANT'S COMPILATION REPORT

Mendota Lutheran Home
PROVIDER # 0011593
December 31, 2017

V. SUPPORT SCHEDULES

Line 43 - Other Special Cost Centers Expense

<u>Description</u>	<u>Salary</u>	<u>Supplies</u>	<u>Other</u>	<u>Total</u>
Marketing	43,573	716	13,677	57,966
	<u>43,573</u>	<u>716</u>	<u>13,677</u>	<u>57,966</u>

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	(13,363)	02		4
5	Telephone, TV & Radio in Resident Rooms	(9,482)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(26,131)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(825)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(55,236)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Supplemental Schedule	(88,087)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (193,124)		\$	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))	\$ (193,124)		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	

SEE ACCOUNTANT'S COMPILATION REPORT

Mendota Lutheran Home

ID# 0011593

Report Period Beginning: 01/01/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Revenue	\$ (2,385)	06	1
2	Bank Charges	(1,181)	21	2
3	Directors and Officers Insurance	(10,017)	26	3
4	Non-Care Depreciation	(265)	30	4
5	Real Estate Taxes (Non-Care)	(822)	33	5
6	Barber and Beauty Expense	(15,451)	40	6
7	Gift Shop Expense	0	41	7
8	Marketing	(57,966)	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(88,087)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mendota Lutheran Home# 0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	(13,363)	0	0	0	0	0	0	0	0	0	0	(13,363)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(2,385)	0	0	0	0	0	0	0	0	0	0	(2,385)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(15,748)	0	(15,748)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(825)	0	0	0	0	0	0	0	0	0	0	(825)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(65,899)	0	0	0	0	0	0	0	0	0	0	(65,899)	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	(10,017)	0	0	0	0	0	0	0	0	0	0	(10,017)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(76,741)	0	(76,741)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(92,489)	0	(92,489)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	(265)	0	0	0	0	0	0	0	0	0	0	(265) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(26,131)	0	0	0	0	0	0	0	0	0	0	(26,131) 32
33	Real Estate Taxes	(822)	0	0	0	0	0	0	0	0	0	0	(822) 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	(27,218)	0	(27,218) 37									
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	(15,451)	0	0	0	0	0	0	0	0	0	0	(15,451) 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(57,966)	0	0	0	0	0	0	0	0	0	0	(57,966) 43
44	TOTAL Special Cost Centers	(73,417)	0	(73,417) 44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(193,124)	0	(193,124) 45									

VII. RELATED PARTIES

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

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

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

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

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

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

SEE ACCOUNTANT'S COMPILATION REPORT

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	Greta Bates	BOD						1
2	Rev. Tammy Anderson	BOD						2
3	John Nielson	BOD						3
4	David Jones	BOD						4
5	Edward Bock	BOD						5
6	Rev. Anne Hoflen	BOD						6
7	Lambert Leonard	BOD						7
8	Lorraine Loomis	BOD						8
9	Tim Munson, Sr.	BOD						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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Greta Bates	BOD	Volunteer	0.00	0	N/A	N/A	N/A	\$ 0	N/A	1
2	Rev. Tammy Anderson	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	2
3	John Nielson	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	3
4	David Jones	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	4
5	Edward Bock	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	5
6	Rev. Anne Hoflen	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	6
7	Lambert Leonard	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	7
8	Lorraine Loomis	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	8
9	Tim Munson, Sr.	BOD	Volunteer	0.00	0	N/A	N/A	N/A	0	N/A	9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number

Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	Midland States Bank		X	Mortgage	\$3,533.94	09/26/16	\$ 500,000	\$ 482,291	9/26/21	5.7500	\$ 28,461	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	Midland States Bank		X	Line of Credit		12/25/17	490,000	293,536	03/25/18	6.5500	23,974	6								
7	First State Bank		X	Line of Credit		02/07/17	200,000		02/07/18	4.7500	296	7								
8												8								
9	TOTAL Facility Related				\$3,533.94		\$ 1,190,000	\$ 775,827			\$ 52,731	9								
B. Non-Facility Related*																				
10												10								
11												11								
12	Interest Income		X								(26,131)	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (26,131)	14								
15	TOTALS (line 9+line14)						\$ 1,190,000	\$ 775,827			\$ 26,600	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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.)

SEE ACCOUNTANT'S COMPILATION REPORT

** 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.		\$	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.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2012	8	
	2013	9	
	2014	10	
	2015	11	
	2016	12	
N/A - Mendota Lutheran Home is exempt from real estate taxes.			

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.

SEE ACCOUNTANT'S COMPILATION REPORT

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mendota Lutheran Home COUNTY LaSalle

FACILITY IDPH LICENSE NUMBER 0011593

CONTACT PERSON REGARDING THIS REPORT Christopher J. Van Sickle II, CPA

TELEPHONE (630) 954 - 1400 FAX #: (630) 954 - 1327

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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ _____	\$ _____

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 Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 69,665 B. General Construction Type: Exterior Brick Frame Brick and Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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	Facility		1951-75	\$ 82,752	1
2	Facility		1993	348,949	2
3	TOTALS			\$ 431,701	3

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	113		1953	1953	\$ 262,939	\$	40	\$	\$	\$ 262,939	4
5			1971	1971	472,968		33.33			472,968	5
6			1975	1975	595,519		30			595,519	6
7			1976	1976	280,167		30			280,167	7
8			1995	1995	2,588,059	64,173	40	64,173		1,448,988	8
	Improvement Type**										
9		Furnace improvements		1970	4,260		33.3			4,260	9
10		Lanscaping		1971	6,835		10			6,835	10
11		Night lights and door alarm		1971	1,244		10			1,244	11
12		North entry alteration		1974	1,207		25			1,207	12
13		Emergency lights		1974	980		10			980	13
14		Emergency lights		1975	626		10			626	14
15		Lanscaping		1976	1,086		10			1,086	15
16		Parking lot improvements		1977	3,177		10			3,177	16
17		Sprinkler system		1978	14,160		20			14,160	17
18		Duct installation		1979	541		10			541	18
19		Building cost		1983	65,250		30			65,250	19
20		Heating system revision		1985	11,343		20			11,343	20
21		Examination room improvement		1985	5,869		30			5,869	21
22		Air conditioner/furnace		1986	3,552		20			3,552	22
23		Built in cupboards		1987	303		20			303	23
24		Phone system		1987	3,811		20			3,811	24
25		Rebuild elevator		1988	19,831		20			19,831	25
26		Locked room basement		1988	529		20			529	26
27		Water heaters 75 and 50 gallon		1989	2,681		16			2,681	27
28		Egress window - south building		1989	810		26			810	28
29		Phase monitor		1989	348		20			348	29
30		Soffits and gutters - north building		1989	9,890		26			9,890	30
31		Getz hood		1990	870		20			870	31
32		Tub room		1990	3,478	116	30	116		3,188	32
33		Code alert system		1990	17,344		15			17,344	33
34		Chapel lights		1990	2,089		10			2,089	34
35		Wiring in office		1990	1,283		20			1,283	35
36		Ceiling in office		1990	5,181		26			5,181	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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	Med room improvements	1991	\$ 18,286	\$ 610	30	\$ 610		\$ 16,153	37
38	Shower room remodeling	1991	3,362	112	30	112		2,970	38
39	Blacktop parking lot	1991	3,180		15			3,180	39
40	Door monitor and nurse call	1991	2,971		15			2,971	40
41	Fire door in serving window	1992	3,373		16			3,373	41
42	40 radiator covers south unit	1993	6,405		20			6,405	42
43	Air conditioning compressor	1993	2,482		10			2,482	43
44	Parking lot improvements	1993	1,962		10			1,962	44
45	Renovation of south unit	1994	4,551		20			4,551	45
46	Cross connection corrections	1994	10,878		20			10,878	46
47	Parking lot improvements	1994	141,458		15			141,458	47
48	Pressure back flow device	1995	5,567	223	25	223		5,010	48
49	Remodel laundry room - south unit	1995	5,066		20			5,066	49
50	Landscaping	1995	2,841		10			2,841	50
51	Building remodeling	1995	4,099		20			4,099	51
52	Office lights	1996	2,632		20			2,632	52
53	Water meter	1996	895		20			895	53
54	Upstairs light fixtures	1996	1,168		20			1,168	54
55	Vent in oxygen storage room	1996	685		15			685	55
56	Dining room lights	1996	2,919		20			2,919	56
57	Dining room ceiling tile	1996	982		15			982	57
58	Lights - north hall	1997	46,173		10			46,173	58
59	Corner guards	1997	473		10			473	59
60	Landscaping	1997	200		10			200	60
61	Window and ceiling tile	1997	3,261	81	20	81		3,261	61
62	9 zonline heater/air conditioning	1997	6,299		10			6,299	62
63	Handicap sidewalk pad	1997	1,242		15			1,242	63
64	Garage	1997	19,744	494	20	494		19,744	64
65	Remodel /refurbish rooms and hall	1997	104,022		15			104,022	65
66	Remodel nurses station	1997	13,762		15			13,762	66
67	Petroleum tank	1998	6,656		15			6,656	67
68	Carpeting	1998	6,071		5			6,071	68
69	Windows and doors	1998	9,632		10			9,632	69
70	TOTAL (lines 4 thru 69)		\$ 4,831,527	\$ 65,809		\$ 65,809	\$	\$ 3,689,084	70

SEE ACCOUNTANT'S COMPILATION REPORT

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

Facility Name & ID Number Mendota Lutheran Home

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Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,831,527	\$ 65,809		\$ 65,809	\$	\$ 3,689,084	1
2	Various room improvements	1998	16,378		10			16,378	2
3	Windows	1998	10,393		10			10,393	3
4	New roof	1998	151,886		10			151,886	4
5	Outdoor wiring on security lights	1999	10,529	526	20	526		9,739	5
6	Fire safing drywall between roof and ceiling	1999	27,133		15			27,133	6
7	Range/oven	1999	920		10			920	7
8	New drains	2000	3,159	55	20	55		2,764	8
9	Lighting wiring and fixtures	2001	3,101	155	20	155		2,558	9
10	Renovatinos to assisted living	2001	57,880	2,894	20	2,894		47,751	10
11	Paining new renovation	2001	4,990		10			4,990	11
12	Air conditioning in electrical room	2001	4,673		10			4,673	12
13	Computer room air conditioning	2001	432		10			432	13
14	Lavatory kit	2001	108		10			108	14
15	14 Pella windows	2001	16,653	833	20	833		13,739	15
16	Eyewash station	2001	1,962		10			1,962	16
17	Window treatments	2001	13,304		10			13,304	17
18	Carpeting and vinyl	2001	8,831		10			8,831	18
19	Central wing lounge expansion	2001	56,596	2,830	20	2,830		46,692	19
20	Design of renovation	2001	1,906		10			1,906	20
21	Sign	2001	2,010		10			2,010	21
22	Roof replacement	2001	167,190	8,360	20	8,360		137,931	22
23	Sheltered care communications	2001	595		10			595	23
24	Replace faucets	2001	3,162		10			3,162	24
25	Wallpaper reception hall	2002	680		10			680	25
26	23 faucet replacements	2002	3,163		10			3,163	26
27	Bathroom flooring	2002	2,127		10			2,127	27
28	Half view safety mirror	2002	210		10			210	28
29	Roof on North Unit	2002	317		10			317	29
30	Rooftop heating/cooling unit	2002	4,445		10			4,445	30
31	Shades, cornices, clocks	2002	3,342		10			3,342	31
32	Dirt and seeding	2002	1,000		10			1,000	32
33	Landscaping	2002	6,822	341	20	341		5,287	33
34	TOTAL (lines 1 thru 33)		\$ 5,417,424	\$ 81,803		\$ 81,803	\$	\$ 4,219,512	34

SEE ACCOUNTANT'S COMPILATION REPORT

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

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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		\$ 5,417,424	\$ 81,803		\$ 81,803	\$	\$ 4,219,512	1
2	Xenon basic heating and air conditioning system	2003	5,967		10			5,967	2
3	PV supervisory switch	2004	1,446		10			1,446	3
4	American Standard condensor, A/S air handler	2004	8,606		10			8,606	4
5	Carpet for breakroom	2005	622		5			622	5
6	Counter top and cabinets for break room	2005	1,208	44	27.5	44		549	6
7	Labor and material to install wall	2006	2,218	81	27.5	81		927	7
8	Abatement disposal of asbestos prior to demolition	2006	23,883	1,592	15	1,592		18,310	8
9	Building repairs and counter top	2007	14,833	742	20	742		7,788	9
10	Parking lot drainage	2007	5,841	389	15	389		4,089	10
11	Stein heating unit	2007	2,950	197	15	197		2,065	11
12	Fire alarm	2008	1,600	160	10	160		1,520	12
13	Dual line dialer	2008	868	87	10	87		824	13
14	Module to monitor ansul system	2008	601	60	10	60		571	14
15	Installation of po	2008	4,375	437	10	437		4,156	15
16	41 ceilin radiation dampers	2008	10,746	537	20	537		5,104	16
17	Emergency system	2008	7,147	715	10	715		6,789	17
18	Construction document preparation	2008	613	61	10	61		582	18
19	Emergency generator modifications	2009	16,454	1,645	10	1,645		13,986	19
20	Construction document preparation	2009	5,547	555	10	555		4,715	20
21	Hydraulic system in elevator	2009	8,784	878	10	878		7,466	21
22	Construction document preparation	2009	780	78	10	78		663	22
23	Outdoor logo	2009	550	55	10	55		468	23
24	Install new walk-curb-railing	2009	4,500	300	15	300		2,550	24
25	Wire pulling, device terminations	2009	4,140	414	10	414		3,519	25
26	Out patient physical therapy renovation	2009	13,566	904	15	904		7,687	26
27	Steel chairs for rehab	2009	650		7			650	27
28	Building improvements	2009	1,400	140	10	140		1,191	28
29	Construction document preparation	2009	695	70	10	70		591	29
30	West wing construction	2009	2,216	148	15	148		1,256	30
31	Gas furnace	2009	3,800	380	10	380		3,230	31
32	New carpet in Chapel	2009	1,900	190	10	190		1,615	32
33	Painting Chapel	2009	1,100	110	10	110		935	33
34	TOTAL (lines 1 thru 33)		\$ 5,577,030	\$ 92,772		\$ 92,772	\$	\$ 4,339,949	34

SEE ACCOUNTANT'S COMPILATION REPORT

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

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,577,030	\$ 92,772		\$ 92,772	\$	\$ 4,339,949	1
2	Stairway light fixtures	2009	742	74	10	74		631	2
3	New drywall and flooring in dishwasher room	2010	7,371	737	10	737		5,528	3
4	New sprinkler system	2010	94,500	6,300	15	6,300		47,250	4
5	Paint room	2010	6,100	610	10	610		4,575	5
6	Automatic door	2010	4,061	406	10	406		3,046	6
7	Install new locks	2010	5,904	590	10	590		4,428	7
8	Fire protection system	2011	24,424	1,628	15	1,628		10,584	8
9	Boiler	2011	20,757	1,384	15	1,384		8,995	9
10	Painting	2011	7,040	704	10	704		4,576	10
11	Garage	2011	50,300	3,353	15	3,353		21,797	11
12	Overhead doors	2011	3,170	211	15	211		1,373	12
13	Wiring	2011	2,895	193	15	193		1,255	13
14	Improvements	2012	2,686	269	5	269		2,686	14
15	Carpet over concrete	2012	6,559	656	5	656		6,559	15
16	Painting	2012	39,903	3,990	5	3,990		39,120	16
17	South end high roof	2012	100,640	6,709	15	6,709		36,901	17
18	North therapy room flooring	2012	4,508	451	10	451		2,479	18
19	Concrete flooring	2012	21,032	2,103	5	2,103		21,032	19
20	Nursery landscaping	2013	2,200	220	10	220		990	20
21	2 hot water heaters	2014	17,430	1,743	10	1,743		6,101	21
22	Painting	2015	3,865	773	5	773		1,932	22
23	Backflow device	2015	3,246	216	15	216		541	23
24	Sidewalk	2015	2,230	149	15	149		372	24
25	10 Ton rooftop AC unit	2015	12,630	842	15	842		2,105	25
26	Painting	2016	4,145	829	5	829		1,244	26
27	GE Zoneline PTAC reistance heat	2016	7,890	789	10	789		1,183	27
28	Elevator control room	2016	6,189	413	15	413		619	28
29	Closet doors	2016	2,650	265	10	265		398	29
30	Roof repair	2016	17,017	1,135	15	1,135		1,702	30
31	Replace health exchanger & motor on rooftop unit	2016	2,537	254	10	254		381	31
32	West wing water softner	2016	17,880	1,788	10	1,788		2,683	32
33	Life safety survey electric upgrade	2017	28,322	944	15	944		944	33
34	TOTAL (lines 1 thru 33)		\$ 6,107,853	\$ 133,500		\$ 133,500	\$	\$ 4,583,959	34

SEE ACCOUNTANT'S COMPILATION REPORT

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

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

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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	\$ 2,034,604	\$ 101,708	\$ 101,708	\$	3 - 27.5	\$ 1,705,744	71
72	Current Year Purchases	14,776	1,478	1,478		5	1,478	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,049,380	\$ 103,186	\$ 103,186	\$		\$ 1,707,222	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Dodge Caravan - 1998	1999	\$ 16,583	\$	\$	\$		\$ 16,583	76
77	Facility	Ford Elkhart - 2010	2010	50,002					50,002	77
78	Facility	Dodge Caravan - 2012	2012	40,669	3,967	3,967			40,569	78
79										79
80	TOTALS			\$ 107,254	\$ 3,967	\$ 3,967	\$		\$ 107,154	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)	\$ 8,696,188	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 240,653	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 240,653	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)	\$ 6,398,335	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	Land	\$ 5,500	\$	\$	86
87	Land (Including Demolition)	83,843			87
88	Tree of Life	10,675	265	5,940	88
89	Land	43,897			89
90					90
91	TOTALS	\$ 143,915	\$ 265	\$ 5,940	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning: 01/01/17

Ending: 12/31/17

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: \$ 6,329

Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANT'S COMPILATION REPORT

Mendota Lutheran Home
PROVIDER # 0011593
December 31, 2017

XII. SUPPORT SCHEDULES

Line 16 - Rental amount for movable equipment

<u>Description</u>	<u>Total</u>
Marco, Inc. - Copier	<u>6,329</u>
	<u>6,329</u>

SEE ACCOUNTANT'S COMPILATION REPORT

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.
- SEE ACCOUNTANT'S COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	39 - 03	hrs				\$	171,699	\$			\$	171,699		1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					64,147					64,147		2	
3	Licensed Recreational Therapist		hrs												3	
4	Licensed Physical Therapist	39 - 03	hrs					256,736					256,736		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							108,422			108,422		9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs												10	
11	Academic Education		hrs												11	
12	Other (specify): See Supplemental	39 - 02								97,926			97,926		12	
13	Other (specify): See Supplemental	39 - 03						6,677					6,677		13	
14	TOTAL				\$			\$	499,259	\$	206,348	\$	705,607		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.

SEE ACCOUNTANT'S COMPILATION REPORT

Mendota Lutheran Home
 PROVIDER # 0011593
 December 31, 2017

XIV. SUPPORT SCHEDULES
 Line 12 & 13 - Other Special Services

<u>Description</u>	<u>Schedule V Line & Column Reference</u>	<u>Staff Cost</u>	<u>Outside Practitioner Cost</u>	<u>Supplies</u>	<u>Total Costs</u>
Medical supplies	39 - 02	-	-	97,926	97,926
Radiology	39 - 03	-	3,438	-	3,438
Laboratory	39 - 03	-	3,239	-	3,239
		<hr/>	<hr/>	<hr/>	<hr/>
		-	6,677	97,926	104,603
		<hr/>	<hr/>	<hr/>	<hr/>

SEE ACCOUNTANT'S COMPILATION REPORT

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	\$ 92,985	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 140,000)	586,887		3
4	Supply Inventory (priced at Cost - FIFO)	32,462		4
5	Short-Term Investments	62,295		5
6	Prepaid Insurance	80,036		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	19,056		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 873,721	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	2,023,956		12
13	Land	564,941		13
14	Buildings, at Historical Cost	6,107,853		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,167,309		16
17	Accumulated Depreciation (book methods)	(6,404,275)		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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,459,784	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,333,505	\$	25

		1	2	
		Operating	After	
			Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 430,824	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	775,827		29
30	Accrued Salaries Payable	117,668		30
31	Accrued Taxes Payable (excluding real estate taxes)	5,695		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	744		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Unearned revenue</u>	202,078		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,532,836	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,532,836	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,800,669	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,333,505	\$	48

SEE ACCOUNTANT'S COMPILATION REPORT

*(See instructions.)

Mendota Lutheran Home
PROVIDER # 0011593
December 31, 2017

XV. SUPPORT SCHEDULES
Line 10 - Other Current Assets

<u>Description</u>	<u>Operating</u>
Interest and Dividends Receivable	3,349
Estates Receivable	5,246
Medicare Settlement Receivable	<u>10,461</u>
	<u>19,056</u>

SEE ACCOUNTANT'S COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,849,522	1
2	Restatements (describe):		2
3	Effect of Audit Adjustment on preliminary figures	(116,737)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,732,785	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	67,884	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)	\$ 67,884	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,800,669	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANT'S COMPILATION REPORT

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	\$ 5,461,739	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,461,739	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	193,587	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 193,587	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	15,989	13
14	Non-Patient Meals	13,363	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	62,733	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 92,085	23
D. Non-Operating Revenue			
24	Contributions	458,787	24
25	Interest and Other Investment Income***	25,651	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 484,438	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation revenue</u>	2,385	28
28a	<u>Vending machine revenue</u>	686	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,071	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,234,920	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,024,370	31
32	Health Care	2,531,922	32
33	General Administration	1,337,656	33
B. Capital Expense			
34	Ownership	300,800	34
C. Ancillary Expense			
35	Special Cost Centers	779,024	35
36	Provider Participation Fee	193,264	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,167,036	40
41	Income before Income Taxes (line 30 minus line 40)**	67,884	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 67,884	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,433,822	44
45	Private Pay - Net Inpatient Revenue	2,645,192	45
46	Medicare - Net Inpatient Revenue	1,382,725	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,461,739	49

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

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

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

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

SEE ACCOUNTANT'S COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

0011593

Report Period Beginning:

01/01/17

Ending:

12/31/17

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	2,080	2,124	\$ 71,497	\$ 33.66	1
2	Assistant Director of Nursing					2
3	Registered Nurses	22,389	23,442	647,389	27.62	3
4	Licensed Practical Nurses	10,556	11,241	243,650	21.68	4
5	CNAs & Orderlies	80,471	84,846	1,091,436	12.86	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,707	4,040	70,964	17.57	8
9	Activity Director					9
10	Activity Assistants	6,982	7,451	88,484	11.88	10
11	Social Service Workers	5,829	6,197	88,177	14.23	11
12	Dietician					12
13	Food Service Supervisor	2,149	2,149	41,100	19.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,062	27,170	279,223	10.28	15
16	Dishwashers					16
17	Maintenance Workers	3,686	4,020	76,012	18.91	17
18	Housekeepers	5,741	6,302	102,913	16.33	18
19	Laundry	8,039	8,503	67,451	7.93	19
20	Administrator	2,080	2,222	78,420	35.29	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,976	2,066	36,117	17.48	23
24	Clerical	9,314	9,954	140,177	14.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,178	4,516	59,157	13.10	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	2,028	2,128	43,573	20.48	33
34	TOTAL (lines 1 - 33)	197,267	208,371	\$ 3,225,740 *	\$ 15.48	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	\$ 7,598	01 - 03	35
36	Medical Director	11,160	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant	891	10 - 03	38
39	Pharmacist Consultant	5,779	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	1,304	11 - 03	44
45	Social Service Consultant	1,304	12 - 03	45
46	Other(specify) <u>Psychiatrist</u>	10,200	10 - 03	46
47	<u>Pastoral Care</u>	9,680	12 - 03	47
48				48
49	TOTAL (lines 35 - 48)	\$ 47,916		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 624	10 - 03	50
51	Licensed Practical Nurses	6,111	10 - 03	51
52	Certified Nurse Assistants/Aides	24,455	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 31,190		53

SEE ACCOUNTANT'S COMPILATION REPORT

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	
Michelle Urnikis	Administrator	0	\$ 78,420	Workers' Compensation Insurance	\$ 70,577	IDPH License Fee	\$ 2,643	
				Unemployment Compensation Insurance	0	Advertising: Employee Recruitment	466	
				FICA Taxes	234,324	Health Care Worker Background Check (Indicate # of checks performed)	863	
				Employee Health Insurance	351,771	Patient Background Checks	940	
				Employee Meals		Dues - Leading Age	5,357	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	1,453	
				Employee Physicals and Drug Testing	7,064			
				Employee Recognition	9,098			
				401(k) Matching Contributions	28,912			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 78,420	TOTAL (agree to Schedule V, line 22, col.8)		\$ 11,722		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Seminar Expense	6,698
C. Professional Services				TOTAL			Entertainment Expense ()	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
See Schedule XIX C.			\$ 194,989				TOTAL	\$ 6,698
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 194,989					

* Attach copy of IMRF notifications
 SEE ACCOUNTANT'S COMPILATION REPORT

**See instructions.

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Jeremy Brune & Associates, LLC	Accounting	27,914
Selden Fox, Ltd.	Accounting	19,597
Benefit Services Group, Inc.	Benefit Provider	3,079
Herbolsheimer, Duncan, Eiten & Hintz, P.C.	Consulting fees	360
Wisconsin Physician Services	Consulting fees	560
Ability Network Inc.	Data Processing	4,718
Cerner Corporation	Data Processing	10,320
Frontier	Data Processing	13,871
PointClickCare Technologies, Inc.	Data Processing	40,693
Telemedicine Solutions	Data Processing	6,534
DC Computers	IT Consultants	42,895
Wessels Sherman	Legal	2,080
Experian Health, Inc.	Licensing	250
IDFPR	Licensing	102
INHAA	Licensing	100
Kronos, Inc.	Payroll	3,618
Paylocity	Payroll	18,298
		<u>194,989</u>

C. Professional Services

Legal Invoices:

<u>Invoice Date</u>	<u>Vendor/Payee</u>	<u>Description of Services</u>	<u>Allowable Amount</u>	<u>Non-Allowable Amount</u>	<u>Total Amount</u>
02/09/17	Wessels Sherman	Retainer	-	75	75
03/09/17	Wessels Sherman	Retainer	-	75	75
04/11/17	Wessels Sherman	Retainer	-	75	75
05/09/17	Wessels Sherman	Retainer	-	75	75
06/09/17	Wessels Sherman	Retainer	-	75	75
07/12/17	Wessels Sherman	Retainer	-	75	75
08/09/17	Wessels Sherman	Retainer	-	75	75
09/12/17	Wessels Sherman	Retainer	-	75	75
10/10/17	Wessels Sherman	Retainer	-	75	75
02/09/17	Wessels Sherman	Holiday pay policy corresponden	240	-	240
11/09/17	Wessels Sherman	Review documentation	1,015	-	1,015
11/09/17	Wessels Sherman	Retainer	-	75	75
12/11/17	Wessels Sherman	Retainer	-	75	75
			<u>1,255</u>	<u>825</u>	<u>2,080</u>

SEE ACCOUNTANT'S COMPILATION REPORT

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 - \$5,357
- (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? 5 - 15 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 69,883 Line 10 - 02
- (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. \$ 193,264
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.

SEE ACCOUNTANT'S COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 13,363
- (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% Ln 1
 - 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? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Selden Fox, Ltd.
- (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

Selden Fox

Accounting for your future

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ACCOUNTANT'S COMPILATION REPORT

Management
Mendota Lutheran Home
Mendota, Illinois

Management is responsible for the accompanying financial statements of **Mendota Lutheran Home**, which comprise the balance sheet as of December 31, 2017 (page 17), and the related statements of income (page 19) and changes in equity (page 18) for the year then ended, included in the accompanying State of Illinois Department of Healthcare and Family Services Financial and Statistical Report for Long-Term Care Facilities (Cost Report) in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying Cost Report nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Cost Report.

Supplementary information on pages 1 through 16 and 20 through 22 is presented as part of the Cost Report required by the Illinois Department of Healthcare and Family Services and is not a part of the basic financial statements. This information is the responsibility of management. This supplementary information was subject to the compilation engagement, however, we have not audited or reviewed the information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements included in the accompanying Cost Report are presented in accordance with the requirements of the Illinois Department of Healthcare and Family Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Mendota Lutheran Home and the Illinois Department of Healthcare and Family Services, and others with oversight responsibility, and is not intended to be and should not be used by anyone other than these specified parties.

Selden Fox, Ltd.

March 27, 2018