



Facility Name & ID Number Lutheran Home for the Aged

# 0005090 Report Period Beginning: 7/1/2017 Ending: 6/30/2018

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 3/15/18

	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)	301	104,725	1
2		Skilled Pediatric (SNF/PED)			2
3	53	Intermediate (ICF)	53	19,345	3
4		Intermediate/DD			4
5	46	Sheltered Care (SC)	22	14,198	5
6		ICF/DD 16 or Less			6
7	380	TOTALS	376	138,268	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	15,404	37,543	40,166	93,113	8
9	SNF/PED					9
10	ICF	3,465	10,531		13,996	10
11	ICF/DD					11
12	SC		908		908	12
13	DD 16 OR LESS					13
14	TOTALS	18,869	48,982	40,166	108,017	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.12%

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 301 and days of care provided 33,658

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 6/30/2018 Fiscal Year: 6/30/2018

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

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 7/1/2017 Ending: 6/30/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	1,939,155	225,608	49,002	2,213,765		2,213,765		2,213,765		1
2	Food Purchase		1,571,322		1,571,322		1,571,322	(565,017)	1,006,305		2
3	Housekeeping	981,514	112,179	53,420	1,147,113		1,147,113	(52,871)	1,094,242		3
4	Laundry	148,109	70,589	55,042	273,740		273,740		273,740		4
5	Heat and Other Utilities			1,191,448	1,191,448		1,191,448	(413,407)	778,041		5
6	Maintenance	814,055	80,873	807,475	1,702,403		1,702,403	(84,840)	1,617,563		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	3,882,833	2,060,571	2,156,387	8,099,791		8,099,791	(1,116,135)	6,983,656		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			36,000	36,000		36,000		36,000		9
10	Nursing and Medical Records	13,378,922	856,874	278,557	14,514,353		14,514,353	(4,503)	14,509,850		10
10a	Therapy										10a
11	Activities	419,290	14,819	85,667	519,776		519,776	(53,402)	466,374		11
12	Social Services	390,487	29	1,156	391,672		391,672		391,672		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	14,188,699	871,722	401,380	15,461,801		15,461,801	(57,905)	15,403,896		16
	<b>C. General Administration</b>										
17	Administrative	447,343		2,499,996	2,947,339	(126,784)	2,820,555		2,820,555		17
18	Directors Fees										18
19	Professional Services			103,511	103,511		103,511		103,511		19
20	Dues, Fees, Subscriptions & Promotions			67,314	67,314	14,770	82,084		82,084		20
21	Clerical & General Office Expenses	1,238,613	153,537	471,748	1,863,898	112,014	1,975,912	(168,847)	1,807,065		21
22	Employee Benefits & Payroll Taxes			3,997,989	3,997,989		3,997,989		3,997,989		22
23	Inservice Training & Education										23
24	Travel and Seminar			26,312	26,312		26,312		26,312		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			1,192,268	1,192,268		1,192,268		1,192,268		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	1,685,956	153,537	8,359,138	10,198,631		10,198,631	(168,847)	10,029,784		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	19,757,488	3,085,830	10,916,905	33,760,223		33,760,223	(1,342,887)	32,417,336		29

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

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

Facility Name &amp; ID Number

Lutheran Home for the Aged

#0005090

Report Period Beginning:

7/1/2017

Ending:

6/30/2018

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			4,358,360	4,358,360		4,358,360	(2,137,238)	2,221,122			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,262,609	5,262,609		5,262,609	(256,783)	5,005,826			32
33	Real Estate Taxes			26,000	26,000		26,000		26,000			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			151,620	151,620		151,620		151,620			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			9,798,589	9,798,589		9,798,589	(2,394,021)	7,404,568			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,585,932	5,152,625	6,738,557		6,738,557	(2,577)	6,735,980			39
40	Barber and Beauty Shops			184	184		184	(184)				40
41	Coffee and Gift Shops		35,587		35,587		35,587	(35,587)				41
42	Provider Participation Fee			666,688	666,688		666,688		666,688			42
43	Other (specify):* AL/Marketing	1,534,007	55,651	449,003	2,038,661		2,038,661	(2,038,661)				43
44	<b>TOTAL Special Cost Centers</b>	1,534,007	1,677,170	6,268,500	9,479,677		9,479,677	(2,077,009)	7,402,668			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	21,291,495	4,763,000	26,983,994	53,038,489		53,038,489	(5,813,917)	47,224,572			45

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

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	(565,017)	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	(256,783)	32		10
11	Discounts, Allowances, Rebates & Refunds	(118,227)	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	(17,159)	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	(4,856,731)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (5,813,917)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (5,813,917)</b>		<b>37</b>

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

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

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

BHF USE ONLY							
48		49		50		51	52

Lutheran Home for the Aged

ID# 0005090

Report Period Beginning: 7/1/2017

Ending: 6/30/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Marketing/Hearthstone Salary	\$ (1,534,007)	43	1
2	Marketing/Hearthstone Supplies	(55,651)	43	2
3	Marketing/Hearthstone Other	(449,003)	43	3
4	Misc. Income	(2,813)	21	4
5	Arts and Crafts Income	(1,476)	11	5
6	General Store Income	(51,926)	11	6
7	Printing/Record Copies Income	(4,503)	10	7
8	Cellular Antenna Income	(48,429)	5	8
9	Royalty Income	(983)	21	9
10	Application Income	(29,665)	21	10
11	Senior Fit Income	(2,577)	39	11
12	Clinic Rent	(56,262)	6	12
13	LV Security	(28,578)	6	13
14	Barber and Beauty Shop	(184)	40	14
15	Coffee and Gift Shop	(35,587)	41	15
16	Non-Care Depreciation	(2,137,238)	30	16
17	Non-Care Related Utilities	(364,978)	5	17
18	Non-Care Related Housekeeping	(52,871)	3	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	<b>Total</b>	(4,856,731)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

7/1/2017

Ending:

6/30/2018

## 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	(565,017)	0	0	0	0	0	0	0	0	0	0	(565,017)	2
3	Housekeeping	(52,871)	0	0	0	0	0	0	0	0	0	0	(52,871)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(413,407)	0	0	0	0	0	0	0	0	0	0	(413,407)	5
6	Maintenance	(84,840)	0	0	0	0	0	0	0	0	0	0	(84,840)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,116,135)</b>	<b>0</b>	<b>(1,116,135)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(4,503)	0	0	0	0	0	0	0	0	0	0	(4,503)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(53,402)	0	0	0	0	0	0	0	0	0	0	(53,402)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(57,905)</b>	<b>0</b>	<b>(57,905)</b>	<b>16</b>									
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(168,847)	0	0	0	0	0	0	0	0	0	0	(168,847)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(168,847)</b>	<b>0</b>	<b>(168,847)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(1,342,887)</b>	<b>0</b>	<b>(1,342,887)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

7/1/2017

Ending:

6/30/2018

## 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	(2,137,238)	0	0	0	0	0	0	0	0	0	0	(2,137,238)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(256,783)	0	0	0	0	0	0	0	0	0	0	(256,783)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(2,394,021)</b>	<b>0</b>	<b>(2,394,021)</b>	<b>37</b>									
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(2,577)	0	0	0	0	0	0	0	0	0	0	(2,577)	39
40	Barber and Beauty Shops	(184)	0	0	0	0	0	0	0	0	0	0	(184)	40
41	Coffee and Gift Shops	(35,587)	0	0	0	0	0	0	0	0	0	0	(35,587)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(2,038,661)	0	0	0	0	0	0	0	0	0	0	(2,038,661)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(2,077,009)</b>	<b>0</b>	<b>(2,077,009)</b>	<b>44</b>									
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(5,813,917)</b>	<b>0</b>	<b>(5,813,917)</b>	<b>45</b>									

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Lutheran Lilfe Ministries	100	Pleasant View Luther Home	Ottawa, IL	Lutheran Life Ministri	Arlington Heights, IL	Parent Holding Com
		St. Pauls House & Health Care Center	Chicago, IL	Lutheran Life Commu	Arlington Heights, IL	Management Consul
		Wittenberg Lutheran Village	Crown Point, IN	Lutheran Foundation f	Arlington Heights, IL	Fundraising
		Arlington of Naples	Naples, FL	Lutheran Community	Arlington Heights, IL	Support Services
		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	\$ 2,499,996	Lutheran Life Communities	0.00%	\$ 2,499,996	\$	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		\$ 2,499,996			\$ 2,499,996	\$ *	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:

7/1/2017

Ending:

6/30/2018

**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	Jesse Jantzen							1
2	Marie Carlson							2
3	Shareen Anderson							3
4	Sheila Berg							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								25
26								26
27								27
28								28
29								29
30								30

Facility Name &amp; ID Number

Lutheran Home for the Aged

# 0005090

Report Period Beginning:

7/1/2017

Ending:

6/30/2018

## 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	Jesse Jantzen	President/CEO	Officer	0.00	137,019	10	25.00	Salary	\$ 45,673	17-3	1
2	Marie Carlson	Senior Vice President	Officer	0.00	204,303	4	10.00	Salary	22,700	17-3	2
3	Shareen Anderson	Senior Vice President	Officer	0.00	147,321	3	8.00	Salary	11,945	17-3	3
4	Sheila Berg	President/CEO	Auxiliary Liason	0.00				Salary		17-3	4
5	William Casper	Director	Administration	0.00	80,211	3	8.00	Salary	6,504	17-3	5
6	Lori Fedyk	Former CFO	Administration	0.00	151,616	6	15.00	Salary	26,756	17-3	6
7	Roger Paulsberg	Former CEO	Administration	0.00	132,613	10	25.00	Salary	44,205	17-3	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 157,783		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:

7/1/2017

Ending: 5/30/2018

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		\$	\$		\$ 2,499,996	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				\$	\$		\$ 2,499,996	25



**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2017 report.	\$	<b>20,522</b>	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<b>28,425</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).	\$	<b>7,903</b>	<b>3</b>
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>18,097</b>	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<b>26,000</b>	<b>7</b>

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>20,409</b>	<b>8</b>
	2014	<b>21,218</b>	<b>9</b>
	2015	<b>21,566</b>	<b>10</b>
	2016	<b>26,511</b>	<b>11</b>
	2017	<b>28,425</b>	<b>12</b>

**FOR BHF USE ONLY**

<b>13</b>	FROM R. E. TAX STATEMENT FOR 2017	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

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

**2017 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 2017 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 2017.

(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>28,425.00</u>	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>28,425.00</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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:

7/1/2017

Ending:

6/30/2018

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

**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	376		1953	1953	\$ 1,242,090	\$		\$	\$	\$	4
5			1962	1962	82,773						5
6			1966	1966	1,196,550						6
7			1973	1973	2,431,047						7
8			1978	1978	3,398,949						8
	<b>Improvement Type**</b>										
9		1976 Improvements		1976	10,801		20				9
10		1980 Improvements		1980	128,110		20				10
11		1981 Improvements		1981	1,686,911		20				11
12		1982 Improvements		1982	881,456		20				12
13		1983 Improvements		1983	733,983		20				13
14		1984 Improvements		1984	650,719		20				14
15		1985 Improvements		1985	335,901		20				15
16		1986 Improvements		1986	31,815		20				16
17		1987 Improvements		1987	36,747		20				17
18		1988 Improvements		1988	125,105		20				18
19		1989 Improvements		1989	5,271		20				19
20		1990 Improvements		1990	9,600		20				20
21		1991 Improvements		1991	65,975		20				21
22		1992 Improvements		1992	254,620		20				22
23		1993 Improvements		1993	60,706		20				23
24		1994 Improvements		1994	164,661		20				24
25		1995 Improvements		1995	40,474		20				25
26		1996 Improvements		1996	40,722		20				26
27		1997 Improvements		1997	20,182		20				27
28		1998 Improvements		1998	7,097,469		20				28
29		1999 Improvements		1999	3,328,341		20				29
30		2000 Improvements		2000	685,387		20				30
31		2001 Improvements		2001	4,120,711		20				31
32		2002 Improvements		2002	1,163,245		20				32
33		2003 Improvements		2003	1,077,127		20				33
34		2004 Improvements		2004	1,194,296		20				34
35		2005 Improvements		2005	707,268		20				35
36		2006 Improvements		2006	548,435		20				36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

**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	2007 Improvements	2007	\$ 401,982	\$	20	\$	\$	\$	37
38	2009 Improvements	2008	280,548		20				38
39	2009 Improvements	2009	300,736		20				39
40	2010 Improvements	2010	144,550		20				40
41	2011 Improvements	2011	401,201		20				41
42	2012 Improvements	2012	407,537		20				42
43	2013 Improvements	2013	584,745		20				43
44	2014 Improvements	2014	25,918,534		20				44
45	Concrete Replacement and Doors	2015	4,635		20				45
46	Concrete on Employee Entrance	2015	8,150		20				46
47	Building Phase 2	2015	10,992,502		20				47
48	Close out Phase 3 Building	2016	13,416,085		20				48
49	Close out Series 2012 Bond	2016	19,851,176		20				49
50	Capitalize LHSA 2012 Bond De	2017	563,961		20				50
51	Asphalt Concordia Lane Recon	2018	33,977		20				51
52	Bench - Victorian Bench 48'L w	2018	2,393		20				52
53	Olson Courtyard project renovation	2018	188,889		20				53
54									54
55	Financial Statement Depreciation			1,272,459		1,272,459		19,891,400	55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 107,059,048	\$ 1,272,459		\$ 1,272,459	\$	\$ 19,891,400	70

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 5,772,460	\$ 887,694	\$ 887,694	\$	Var	\$ 3,408,338	71
72	Current Year Purchases	1,079,789	46,094	46,094		Var	46,094	72
73	Fully Depreciated Assets	11,486,937				Var	11,486,937	73
74								74
75	TOTALS	\$ 18,339,186	\$ 933,788	\$ 933,788	\$		\$ 14,941,369	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			\$ 725,214	\$ 14,875	\$ 14,875	\$	Var	\$ 670,340	76
77										77
78										78
79										79
80	TOTALS			\$ 725,214	\$ 14,875	\$ 14,875	\$		\$ 670,340	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)	\$ 126,143,673	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 2,221,122	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 2,221,122	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)	\$ 35,503,109	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	\$ 21,510,944	\$ 2,137,238	\$ 25,294,493	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 21,510,944	\$ 2,137,238	\$ 25,294,493	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.

Facility Name & ID Number Lutheran Home for the Aged

# 0005090

Report Period Beginning: 7/1/2017

Ending: 6/30/2018

**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	<b>TOTAL</b>				\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 151,620

Description: See attachment (PG14A tab)

(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	<b>TOTAL</b>		\$	\$	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  
6/30/2018

<b>Line #</b>	<b>Description</b>	<b>Amount</b>
35-3	Therapy Equipment	40,880
35-3	Nursing Equipment	110,740
		<u>151,620</u>
		<u>151,620</u> <b>PG14, SCHEDULE XII, SECTION B</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$	14,304	\$ 1,779,763	\$	14,304	\$ 1,779,763	1
2	Licensed Speech and Language Development Therapist	39-3	hrs		2,748	341,918		2,748	341,918	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3, 39-2	hrs		22,664	2,819,949	14,614	22,664	2,834,563	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 prescripts				1,571,318		1,571,318	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Lab &amp; X-ray</u>	39-3				195,554			195,554	12
13	Other (specify): <u>Minor Equipment &amp; T</u>	39-3				729			729	13
14	TOTAL			\$	39,716	\$ 5,137,913	\$ 1,585,932	39,716	\$ 6,723,845	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: **7/1/2017**

Ending:

**6/30/2018****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **6/30/2018**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 11,803,242	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>956,270</u> )	4,421,583		3
4	Supply Inventory (priced at )	125,150		4
5	Short-Term Investments	9,513,852		5
6	Prepaid Insurance	1,557,426		6
7	Other Prepaid Expenses	374,356		7
8	Accounts Receivable (owners or related parties)	23,555,014		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 51,350,623	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	2,866,450		11
12	Long-Term Investments			12
13	Land	20,225		13
14	Buildings, at Historical Cost	122,639,008		14
15	Leasehold Improvements, at Historical Cost	577,750		15
16	Equipment, at Historical Cost	24,397,411		16
17	Accumulated Depreciation (book methods)	(60,797,601)		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>	(1,747,938)		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 87,955,305	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 139,305,928	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,959,875	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	89,840		28
29	Short-Term Notes Payable	5,432,710		29
30	Accrued Salaries Payable	1,329,486		30
31	Accrued Taxes Payable (excluding real estate taxes)	77,931		31
32	Accrued Real Estate Taxes(Sch.IX-B)	22,231		32
33	Accrued Interest Payable	708,053		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	247,604		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 10,867,730	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	90,321,574		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	2,587,119		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 92,908,693	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 103,776,423	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 35,529,505	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 139,305,928	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>23,745,260</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>23,745,260</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>25,073,245</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Transfer of Equity</b>	<b>(13,289,000)</b>	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>11,784,245</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>35,529,505</b>	<b>24</b> *

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

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

# 0005090

Report Period Beginning: 7/1/2017

Ending: 6/30/2018

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 56,046,191	1
2	Discounts and Allowances for all Levels	(30,476,376)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 25,569,815	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	18,082,731	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 18,082,731	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	16,914	13
14	Non-Patient Meals	565,017	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	909,333	16
17	Sale of Drugs	1,614,421	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	135,799	19
20	Radiology and X-Ray	82,123	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 3,323,607	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	357,715	24
25	Interest and Other Investment Income***	256,783	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 614,498	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Revenue - see attached</b>	22,783,183	28
28a	<b>Hearthstone Revenue</b>	7,737,900	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 30,521,083	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 78,111,734	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	8,099,791	31
32	Health Care	15,461,801	32
33	General Administration	10,198,631	33
<b>B. Capital Expense</b>			
34	Ownership	9,798,589	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	8,812,989	35
36	Provider Participation Fee	666,688	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 53,038,489	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	25,073,245	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 25,073,245	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 3,197,923	44
45	Private Pay - Net Inpatient Revenue	20,241,477	45
46	Medicare - Net Inpatient Revenue	3,083,527	46
47	Other-(specify) <b>Free Care/Observation/Master/Respite</b>	(1,346,486)	47
48	Other-(specify) <b>ACH/HMO</b>	393,374	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 25,569,815	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: 7/1/2017

Ending: 6/30/2018

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	1,680	1,950	\$ 148,245	\$ 76.02	1
2	Assistant Director of Nursing	9,378	10,368	441,824	42.61	2
3	Registered Nurses	147,892	160,205	5,634,547	35.17	3
4	Licensed Practical Nurses	13,632	15,528	442,940	28.53	4
5	CNAs & Orderlies	334,503	368,113	6,188,558	16.81	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,622	15,040	357,332	23.76	10
11	Social Service Workers	13,071	14,335	385,715	26.91	11
12	Dietician					12
13	Food Service Supervisor	13,435	14,948	441,925	29.56	13
14	Head Cook	12,523	13,586	211,606	15.58	14
15	Cook Helpers/Assistants	85,433	90,885	1,151,927	12.67	15
16	Dishwashers					16
17	Maintenance Workers	33,318	37,143	815,274	21.95	17
18	Housekeepers	72,221	78,394	967,874	12.35	18
19	Laundry	11,553	12,441	145,250	11.68	19
20	Administrator	1,714	1,988	146,646	73.77	20
21	Assistant Administrator	1,680	1,950	171,913	88.16	21
22	Other Administrative	51,872	56,164	1,463,957	26.07	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	3,437	3,850	70,147	18.22	31
32	Other Health C: MDS	10,490	11,710	441,726	37.72	32
33	Other(specify) <u>Marketing/Hearth</u>	79,984	85,467	1,664,089	19.47	33
34	TOTAL (lines 1 - 33)	911,438	994,065	\$ 21,291,495 *	\$ 21.42	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant			35	
36	Medical Director	12 months	36,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	monthly	36,612	10-3	38
39	Pharmacist Consultant				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		2,665	43-3	45
46	Other(specify) <u>Senior Fit</u>		10,428	43-3	46
47	<u>Activity Computer Programs</u>		11,915	43-3	47
48	<u>Pastoral Care/Valet Services</u>		13,585	43-3	48
49	TOTAL (lines 35 - 48)		\$ 111,205		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	37	\$ 2,435	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	2,606	72,413	10-3	52
53	TOTAL (lines 50 - 52)	2,643	\$ 74,848		53

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

# **0005090**

Report Period Beginning: **7/1/2017**

Ending: **6/30/2018**

**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		
Sarah Kurth	Administrator		\$ 172,992	Workers' Compensation Insurance	\$ 578,870	IDPH License Fee	\$		
Andrew Kazmierczak	Executive Director		147,567	Unemployment Compensation Insurance	47,699	Advertising: Employee Recruitment			
				FICA Taxes	1,477,199	Health Care Worker Background Check (Indicate # of checks performed <u>233</u> )	13,096		
				Employee Health Insurance	1,757,090	Patient Background Checks <u>1477</u>	14,770		
				Employee Meals		Subscriptions & Publications	7,146		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Memberships	47,072		
				Retirement	90,253				
				Benefit Offset	(21,432)				
				Life Insurance/Disability	28,358				
				Physicals	23,933				
				Tuition Reimbursement	15,000	Less: Public Relations Expense	( )		
				Other	1,019	Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 320,559	TOTAL (agree to Schedule V, line 22, col.8)		\$ 3,997,989	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 82,084
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			\$ 2,499,996				Out-of-State Travel	\$	
							In-State Travel	8,435	
							Seminar Expense	17,877	
							Entertainment Expense	( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 2,499,996	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 26,312
C. Professional Services									
Vendor/Payee	Type		Amount						
CliftonLarsonAllen	Accounting		\$ 55,700						
See Attached	Legal		124,331						
Legal Refunds	Legal		(76,520)						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 103,511						

\* Attach copy of IMRF notifications

\*\*See instructions.

**LEGAL SERVICE DETAIL**

Invoice Date	Invoice Num.	Law Firm Name	Service Description	Amount	Health Care
7/21/2017	438894	Chuhak & Tecson, P.C.	Luther Village - Ground Lease	\$ 308.20	\$ 308.20
Cash Receipt	Cash Receipt	Kocurek Bankruptcy		\$ (17.06)	\$ (17.06)
7/21/2017	438893	Chuhak & Tecson, P.C.	General Matters	\$ 273.86	\$ 273.86
7/21/2017	438895	Chuhak & Tecson, P.C.	Probate Collections	\$ 35.90	\$ 35.90
Cash Receipt	Cash Receipt	Kocurek Bankruptcy		\$ (1.97)	\$ (1.97)
10/12/2017	445573	Chuhak & Tecson, P.C.	Probate Collections	\$ 35.50	\$ 35.50
7/28/2017	34741	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 282.00	\$ 282.00
7/28/2017	34743	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 6,759.93	\$ 6,759.93
7/28/2017	34754	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 113.23	\$ 113.23
7/28/2017	34757	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 342.23	\$ 342.23
7/28/2017	34759	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 168.72	\$ 168.72
8/24/2017	34784	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 101.00	\$ 101.00
9/22/2017	34799	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 3,958.50	\$ 3,958.50
9/22/2017	34818	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 3,154.15	\$ 3,154.15
9/22/2017	34828	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 582.50	\$ 582.50
10/12/2017	445572	Chuhak & Tecson, P.C.	General Matters	\$ 46.00	\$ 46.00
9/22/2017	34813	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 259.00	\$ 259.00
9/22/2017	34821	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 37.00	\$ 37.00
9/22/2017	34826	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,165.10	\$ 1,165.10
9/22/2017	34827	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,924.65	\$ 1,924.65
10/26/2017	34854	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 5,933.20	\$ 5,933.20
10/26/2017	34860	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 166.50	\$ 166.50
10/26/2017	34866	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 2,085.14	\$ 2,085.14
11/8/2017	447139	Chuhak & Tecson, P.C.	Theodore Homa, M.D.	\$ 5,764.50	\$ 5,764.50
10/26/2017	34862	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 3,047.64	\$ 3,047.64
10/26/2017	34865	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 3,088.15	\$ 3,088.15
10/26/2017	34867	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,884.60	\$ 1,884.60
11/8/2017	447138	Chuhak & Tecson, P.C.	Probate Collections	\$ 47.40	\$ 47.40
12/11/2017	449481	Chuhak & Tecson, P.C.	General Matters	\$ 414.00	\$ 414.00
12/11/2017	449483	Chuhak & Tecson, P.C.	Theodore Homa, M.D.	\$ 644.00	\$ 644.00
12/27/2017	34930	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 4,119.50	\$ 4,119.50
12/27/2017	34940	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 834.50	\$ 834.50
12/27/2017	34942	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 98.50	\$ 98.50
12/27/2017	34947	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 92.50	\$ 92.50
12/27/2017	34948	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 74.00	\$ 74.00
12/27/2017	34952	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,837.70	\$ 1,837.70
1/18/2018	452286	Chuhak & Tecson, P.C.	Theodore Homa, M.D.	\$ 2,767.00	\$ 2,767.00
1/18/2018	34970	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 4,643.24	\$ 4,643.24
1/18/2018	34975	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 203.50	\$ 203.50
1/18/2018	34981	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 591.00	\$ 591.00
1/18/2018	34982	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 895.50	\$ 895.50
1/18/2018	34984	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 306.05	\$ 306.05
1/18/2018	34989	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,217.50	\$ 1,217.50
1/18/2018	34986	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 74.00	\$ 74.00
2/23/2018	35029	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 55.50	\$ 55.50
2/23/2018	35010	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 6,138.43	\$ 6,138.43
2/23/2018	35023	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 2,767.60	\$ 2,767.60
2/23/2018	35025	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 618.00	\$ 618.00
2/23/2018	35026	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 476.65	\$ 476.65
2/23/2018	35027	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 74.00	\$ 74.00
2/23/2018	35028	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 55.50	\$ 55.50
2/23/2018	35032	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 87.16	\$ 87.16
2/23/2018	35034	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 911.00	\$ 911.00
2/23/2018	35035	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,034.00	\$ 1,034.00
3/26/2018	35062	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,213.18	\$ 1,213.18
3/27/2018	35072	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,696.00	\$ 1,696.00
3/27/2018	35076	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 37.00	\$ 37.00
4/30/2018	0418RS26	Accr LHA	Gen Liab SIR and Legal Fees Est.	\$ 20,000.00	\$ 20,000.00
4/16/2018	47581	Chuhak & Tecson, P.C.	Probate Collections	\$ 142.00	\$ 142.00
4/16/2018	38633	Chuhak & Tecson, P.C.	General Legal Services	\$ 2,411.46	\$ 2,411.46
3/27/2018	35071	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 3,696.50	\$ 3,696.50
3/27/2018	35077	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 160.00	\$ 160.00
3/27/2018	35081	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 212.00	\$ 212.00
4/18/2018	35099	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 6,668.99	\$ 6,668.99
4/18/2018	35107	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 439.50	\$ 439.50
4/18/2018	35108	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 713.00	\$ 713.00
4/18/2018	35116	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 789.45	\$ 789.45
4/18/2018	35117	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,015.35	\$ 1,015.35
5/21/2018	35134	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 821.00	\$ 821.00
5/21/2018	35141	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 425.50	\$ 425.50
5/21/2018	35142	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,776.00	\$ 1,776.00
5/21/2018	35150	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 547.50	\$ 547.50
6/30/2018	0618RS26	Accr-05/18	Chuhak & Tecson	\$ 262.50	\$ 262.50
6/30/2018	0618RS31	Adj 06/18 Accr	Est Legal on Claims-LHA	\$ 2,500.00	\$ 2,500.00
5/15/2018	460308	Chuhak & Tecson, P.C.	General Legal Services	\$ 1,162.50	\$ 1,162.50
5/15/2018	460310	Chuhak & Tecson, P.C.	Probate Collections	\$ 106.50	\$ 106.50
5/15/2018	460311	Chuhak & Tecson, P.C.	Estate of Spruth	\$ 980.60	\$ 980.60
6/25/2018	35164	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,693.00	\$ 1,693.00
6/25/2018	35173	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,284.75	\$ 1,284.75
6/25/2018	35180	McVey & Parsky, LLC	Legal Service for SNF Agreements	\$ 1,000.85	\$ 1,000.85

#####

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 7/1/2017Ending: 6/30/2018**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 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. \$ 286,336 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. \$ 666,688  
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. \$ 565,017
- (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