

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0005090</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Lutheran Home For The Aged</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2011</u> to <u>06/30/2012</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>800 West Oakton Street</u> <u>Arlington Heights</u> <u>60004</u>																									
Number City Zip Code																									
County: <u>Cook</u>																									
Telephone Number: <u>(847) 253-3710</u> Fax # <u>(847) 253-1427</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>Rob Schlicht</u> <u>Director</u></td></tr><tr><td>(Firm Name & Address) <u>Wipfli LLP</u> <u>10000 Innovation Drive, Suite 250, Milwaukee WI 53226</u></td></tr><tr><td>(Telephone) <u>(414) 431-9335</u> Fax # <u>(414) 431-9303</u></td></tr><tr><td>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Print Name and Title) <u>Rob Schlicht</u> <u>Director</u>	(Firm Name & Address) <u>Wipfli LLP</u> <u>10000 Innovation Drive, Suite 250, Milwaukee WI 53226</u>	(Telephone) <u>(414) 431-9335</u> Fax # <u>(414) 431-9303</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630												
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Date of Initial License for Current Owners: <u>08/01/1960</u>																									
Type of Ownership:																									
<table><tr><td>☒ VOLUNTARY, NON-PROFIT</td><td>☐ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☒ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL	☒ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.			☐ Limited Liability Co.			☐ Trust			☐ Other _____	
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	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:																									
Name: <u>Rob Schlicht</u> Telephone Number: <u>(414) 431-9335</u>																									
Email Address: _____																									

Facility Name & ID Number Lutheran Home For The Aged# 0005090 Report Period Beginning: 07/01/2011 Ending: 06/30/2012

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 bedsn/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	<u>274</u>	Skilled (SNF)	<u>274</u>	<u>100,284</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>60</u>	Intermediate (ICF)	<u>60</u>	<u>21,960</u>	3
4		Intermediate/DD			4
5	<u>58</u>	Sheltered Care (SC)	<u>58</u>	<u>21,228</u>	5
6		ICF/DD 16 or Less			6
7	<u>392</u>	TOTALS	<u>392</u>	<u>143,472</u>	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	<u>436</u>	<u>2,451</u>	<u>29,909</u>	<u>32,796</u>	8
9	SNF/PED					9
10	ICF	<u>33,177</u>	<u>49,179</u>		<u>82,356</u>	10
11	ICF/DD					11
12	SC	<u>335</u>	<u>17,928</u>		<u>18,263</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,948</u>	<u>69,558</u>	<u>29,909</u>	<u>133,415</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 92.99%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

Meals on Wheels, Adult Day Care, Outpatient Therapy, Child Day Care

F. Does the facility maintain a daily midnight census?

yesG. 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

08/01/1953

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

264

and days of care provided

27,689Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐Tax Year: 06/30/2012 Fiscal Year: 06/30/2012

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	1,776,561	274,274	55,892	2,106,727		2,106,727	(39,621)	2,067,106			1
2	Food Purchase		1,923,493		1,923,493		1,923,493	(946,418)	977,075			2
3	Housekeeping	847,393	132,528	35,406	1,015,327		1,015,327	(64,270)	951,057			3
4	Laundry	141,619	78,035	47,368	267,022		267,022		267,022			4
5	Heat and Other Utilities			1,244,946	1,244,946		1,244,946	(433,892)	811,054			5
6	Maintenance	1,001,131	136,500	661,528	1,799,159		1,799,159	(77,725)	1,721,434			6
7	Other (specify):*											7
8	TOTAL General Services	3,766,704	2,544,830	2,045,140	8,356,674		8,356,674	(1,561,926)	6,794,748			8
	B. Health Care and Programs											
9	Medical Director			31,200	31,200		31,200		31,200			9
10	Nursing and Medical Records	13,007,668	909,558	622,180	14,539,406		14,539,406	(1,394)	14,538,012			10
10a	Therapy											10a
11	Activities	257,214	14,916	81,940	354,070		354,070	(6,386)	347,684			11
12	Social Services	342,977	657	347	343,981		343,981	218,743	562,724			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	13,607,859	925,131	735,667	15,268,657		15,268,657	210,963	15,479,620			16
	C. General Administration											
17	Administrative	291,984		(230,991)	60,993		60,993	312,457	373,450			17
18	Directors Fees											18
19	Professional Services			282,223	282,223		282,223	42,620	324,843			19
20	Dues, Fees, Subscriptions & Promotions			11,991	11,991		11,991	14,194	26,185			20
21	Clerical & General Office Expenses	311,097	103,629	7,677,958	8,092,684		8,092,684	17,580,294	25,672,978			21
22	Employee Benefits & Payroll Taxes			3,303,620	3,303,620		3,303,620	1,082,156	4,385,776			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,677	7,677		7,677	11,825	19,502			24
25	Other Admin. Staff Transportation			1,433	1,433		1,433	7,148	8,581			25
26	Insurance-Prop.Liab.Malpractice			64,266	64,266		64,266	279,908	344,174			26
27	Other (specify):*											27
28	TOTAL General Administration	603,081	103,629	11,118,177	11,824,887		11,824,887	19,330,602	31,155,489			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	17,977,644	3,573,590	13,898,984	35,450,218		35,450,218	17,979,639	53,429,857			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			2,731,017	2,731,017		2,731,017	(292,125)	2,438,892			30
31	Amortization of Pre-Op. & Org.			(34,174)	(34,174)		(34,174)	(28,942)	(63,116)			31
32	Interest			1,674,714	1,674,714		1,674,714	(806,168)	868,546			32
33	Real Estate Taxes			22,343	22,343		22,343		22,343			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			4,393,900	4,393,900		4,393,900	(1,127,235)	3,266,665			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,631,082	2,761,541	4,392,623		4,392,623	(50,560)	4,342,063			39
40	Barber and Beauty Shops	149,712	4,531	3,067	157,310		157,310	(157,310)				40
41	Coffee and Gift Shops		51,705		51,705		51,705	(51,705)				41
42	Provider Participation Fee			854,340	854,340		854,340		854,340			42
43	Other (specify):*	694,912	4,724	207,794	907,430		907,430	(907,430)				43
44	TOTAL Special Cost Centers	844,624	1,692,042	3,826,742	6,363,408		6,363,408	(1,167,005)	5,196,403			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	18,822,268	5,265,632	22,119,626	46,207,526		46,207,526	15,685,399	61,892,925			45

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

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/2011 Ending: 06/30/2012
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	(414,991)	02		4
5	Telephone, TV & Radio in Resident Rooms	(64,392)	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	806,446	30		9
10	Interest and Other Investment Income	(397,576)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				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	(3,918,634)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,989,147)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	19,674,546		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 19,674,546		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 15,685,399		37

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

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

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

Lutheran Home For The Aged

ID# 0005090

Report Period Beginning: 07/01/2011

Ending: 06/30/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Non Care Depreciation	\$ (1,098,571)	30	1
2	Senior Fit	(50,560)	39	2
3	Miscellaneous Income	(387)	21	3
4	Music Income	(5,200)	11	4
5	Arts and crafts income	(1,186)	11	5
6	Printing/Records Income	(1,394)	10	6
7	Cellular Antenna	(19,373)	05	7
8	Gas Lease income	(1,467)	21	8
9	Clinic Rent	(58,064)	06	9
10	LV Medical Fee Income	0		10
11	LV Security Income	(30,841)	06	11
12	Dietary Discounts	(160,677)	02	12
13				13
14				14
15	Application fee revenue	(6,710)	21	15
16	Amortization Admin	(28,942)	31	16
17	Marketing Salaries	(396,365)	43	17
18	Marketing supplies and other	(212,518)	43	18
19	Beauty Shop Salaries	(149,712)	40	19
20	Beauty Shop supplies and other	(7,598)	40	20
21	Variety Store Supplies	(51,705)	41	21
22	Cable television	(37,425)	05	22
23	Hearthstone Food Sslaries	(298,547)	43	23
24	Unrealized gains	0		24
25	Out of State Travel	0		25
26	Non Reimbursable Seminars	(1,367)	24	26
27	Noncare Interest	(427,841)	32	27
28	Noncar Utilities	(377,094)	05	28
29	Noncare housekeeping	(64,270)	03	29
30	Hearthstone and ADC Dietary Costs	(39,621)	01	30
31	Hearthstone and ADC Food Costs	(370,750)	02	31
32	Capitalized Repairs and Maintenance	(20,449)	06	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	(3,918,634)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Home For The Aged# 0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(39,621)	0	0	0	0	0	0	0	0	0	0	(39,621)	1
2	Food Purchase	(946,418)	0	0	0	0	0	0	0	0	0	0	(946,418)	2
3	Housekeeping	(64,270)	0	0	0	0	0	0	0	0	0	0	(64,270)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(433,892)	0	0	0	0	0	0	0	0	0	0	(433,892)	5
6	Maintenance	(109,354)	0	31,629	0	0	0	0	0	0	0	0	(77,725)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,593,555)	0	31,629	0	0	0	0	0	0	0	0	(1,561,926)	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	(1,394)	0	0	0	0	0	0	0	0	0	0	(1,394)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(6,386)	0	0	0	0	0	0	0	0	0	0	(6,386)	11
12	Social Services	0	0	218,743	0	0	0	0	0	0	0	0	218,743	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	(7,780)	0	218,743	0	0	0	0	0	0	0	0	210,963	16
	C. General Administration													
17	Administrative	0	0	312,457	0	0	0	0	0	0	0	0	312,457	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	42,620	0	0	0	0	0	0	0	0	42,620	19
20	Fees, Subscriptions & Promotions	0	0	14,194	0	0	0	0	0	0	0	0	14,194	20
21	Clerical & General Office Expenses	(72,956)	0	17,653,250	0	0	0	0	0	0	0	0	17,580,294	21
22	Employee Benefits & Payroll Taxes	0	0	1,082,156	0	0	0	0	0	0	0	0	1,082,156	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,367)	0	13,192	0	0	0	0	0	0	0	0	11,825	24
25	Other Admin. Staff Transportation	0	0	7,148	0	0	0	0	0	0	0	0	7,148	25
26	Insurance-Prop.Liab.Malpractice	0	0	279,908	0	0	0	0	0	0	0	0	279,908	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(74,323)	0	19,404,925	0	0	0	0	0	0	0	0	19,330,602	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,675,658)	0	19,655,297	0	0	0	0	0	0	0	0	17,979,639	29

STATE OF ILLINOIS

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
(to Sch V, col.7)														
30	Depreciation	(292,125)	0	0	0	0	0	0	0	0	0	0	(292,125)	30
31	Amortization of Pre-Op. & Org.	(28,942)	0	0	0	0	0	0	0	0	0	0	(28,942)	31
32	Interest	(825,417)	0	19,249	0	0	0	0	0	0	0	0	(806,168)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,146,484)	0	19,249	0	0	0	0	0	0	0	0	(1,127,235)	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	(50,560)	0	0	0	0	0	0	0	0	0	0	(50,560)	39
40	Barber and Beauty Shops	(157,310)	0	0	0	0	0	0	0	0	0	0	(157,310)	40
41	Coffee and Gift Shops	(51,705)	0	0	0	0	0	0	0	0	0	0	(51,705)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(907,430)	0	0	0	0	0	0	0	0	0	0	(907,430)	43
44	TOTAL Special Cost Centers	(1,167,005)	0	0	0	0	0	0	0	0	0	0	(1,167,005)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(3,989,147)	0	19,674,546	0	0	0	0	0	0	0	0	15,685,399	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		See Attached				

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

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

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Adminsitrativ Allocation	\$ (230,991)	Lutheran Home and Services for the Aged	100.00%	\$	\$ 230,991	15
16	V	6 Maintenance		Lutheran Home and Services for the Aged	100.00%	31,629	31,629	16
17	V	12 Pastoral Services		Lutheran Home and Services for the Aged	100.00%	218,743	218,743	17
18	V	17 Administrative		Lutheran Home and Services for the Aged	100.00%	81,466	81,466	18
19	V	19 Professional Fees		Lutheran Home and Services for the Aged	100.00%	42,620	42,620	19
20	V	20 Dues and Subscriptions		Lutheran Home and Services for the Aged	100.00%	14,194	14,194	20
21	V	21 Clerical and General Office		Lutheran Home and Services for the Aged	100.00%	17,653,250	17,653,250	21
22	V	22 Employee Benefits		Lutheran Home and Services for the Aged	100.00%	1,082,156	1,082,156	22
23	V	24 Travel & Seminar		Lutheran Home and Services for the Aged	100.00%	13,192	13,192	23
24	V	25 Other Admin staff transport		Lutheran Home and Services for the Aged	100.00%	7,148	7,148	24
25	V	26 Liability Insurance		Lutheran Home and Services for the Aged	100.00%	279,908	279,908	25
26	V							26
27	V	32 Interest expense		Lutheran Home and Services for the Aged	100.00%	19,249	19,249	27
28	V	43 Hearthstone/other		Lutheran Home and Services for the Aged	100.00%			28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ (230,991)			\$ 19,443,555	\$ * 19,674,546	39

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

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								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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/2011 Ending: 06/30/2012

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0.00	See Attached	10	25.00	Alloc Salary	\$ 121,769	17-07	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 121,769		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: 07/01/2011 Ending: 6/30/2012

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 Home & Services for the Aged
Street Address 800 West Oakton
City / State / Zip Code Arlington Heights, IL 60004
Phone Number (847-253-3710
Fax Number (847-253-1427

	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

Facility Name & ID Number Lutheran Home For The Aged # 0005090 Report Period Beginning: 07/01/2011 Ending: 6/30/2012

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 Home & Services for the Aged
Street Address 800 West Oakton
City / State / Zip Code Arlington Heights, IL 60004
Phone Number (847-253-3710
Fax Number (847-253-1427

	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	6	Maintenance				48,208			31,629	2
3	12	Pastoral Services				333,399	295,366		218,743	3
4	17	Administrative				124,167	124,167		81,466	4
5	19	Professional Fees				64,960			42,620	5
6	20	Dues and subscriptions				21,634			14,194	6
7	21	Clerical and General Office				26,906,340	1,035,301		17,653,250	7
8	22	Employee Benefits				1,590,704			1,082,156	8
9	24	Travel & Seminar				20,106			13,192	9
10	25	Other Admin staff transport				10,894			7,148	10
11	26	Liability Insurance				426,624			279,908	11
12										12
13	32	Interest expense				29,339			19,249	13
14	43	Hearthstone/other				663,064	630,072			14
15	10	Nur & Med - Hearthstone				12,699				15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 30,252,138	\$ 2,084,906		\$ 19,443,555	25

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							\$		\$			\$	1						
2													2						
3													3						
4													4						
5													5						
	Working Capital																		
6	Interest on Cap Lease/Res Assets		x									15,933	6						
7	Allocation from LHSA	x										19,249	7						
8	Line of Credit		x					600,000	4,550,000			140,357	8						
9	TOTAL Facility Related						\$	600,000	\$	4,550,000		\$	175,539	9					
	B. Non-Facility Related*																		
10	Revenue Bonds		x	Residential Unit Con				24,285,000	22,771,255			1,518,424	10						
11	Interest Income											(397,576)	11						
12	Non-care interest											(427,841)	12						
13													13						
14	TOTAL Non-Facility Related						\$	24,285,000	\$	22,771,255		\$	693,007	14					
15	TOTALS (line 9+line14)						\$	24,885,000	\$	27,321,255		\$	868,546	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # n/a

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 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.)		\$	19,555	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	19,555	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	2,788	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.		\$	22,343	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007		8	
		2008		9	
		2009	15,183	10	
		2010	15,183	11	
		2011		12	
				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2011 \$ 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.

2011 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

TELEPHONE ()
FAX #: ()

A.
Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 03-19-400-002-0000		\$ 22,343.00	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 22,343.00	\$

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 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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

315,041

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

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 - Fund raising activities

Hearthstone Supportive Apartments - 100 beds, 89048 square feet

Child day care - 6448 square feet

Adult Day Care - 5088 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:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	871,200	1922	\$ 20,000	1
2	Cemetary	43,560	1896	225	2
3	TOTALS	914,760		\$ 20,225	3

HFS 3745 (N-4-99)

IL478-2471

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	125		1953	1953	\$ 1,242,090	\$		\$	\$	\$	4
5			1962	1962	82,773						5
6	102		1966	1966	1,196,550						6
7	126		1973	1973	2,431,047						7
8	126		1978	1978	3,398,949						8
	Improvement Type**										
9	Various		1976		10,801		20	540	540	10,032	9
10	Various		1980		128,110		20	6,406	6,406	108,710	10
11	Various		1981		1,686,911		20	84,346	84,346	1,397,731	11
12	Various		1982		881,456		20	44,073	44,073	712,716	12
13	Various		1983		733,983		20	36,699	36,699	578,799	13
14	Various		1984		650,719		20	32,536	32,536	500,124	14
15	Various		1985		335,901		20	16,795	16,795	251,444	15
16	Various		1986		31,815		20	1,591	1,591	23,180	16
17	Various		1987		36,747		20	1,837	1,837	26,037	17
18	Various		1988		125,105		20	6,255	6,255	86,139	18
19	Various		1989		5,271		20	264	264	3,528	19
20	Various		1990		9,600		20	480	480	5,950	20
21	Various		1991		65,975		20	3,299	3,299	41,472	21
22	Various		1992		254,620		20	12,731	12,731	154,233	22
23	Various		1993		60,706		20	3,035	3,035	35,726	23
24	Various		1994		164,661		20	8,233	8,233	93,625	24
25	Various		1995		40,474		20	2,024	2,024	22,201	25
26	Various		1996		40,722		20	2,036	2,036	21,301	26
27	Various		1997		20,182		20	1,009	1,009	10,242	27
28	Various		1998		7,097,469		20	354,873	354,873	3,460,278	28
29	Various		1999		3,328,341		20	166,417	166,417	1,930,228	29
30	Various		2000		685,387		20	34,269	34,269	381,601	30
31	Various		2001		4,120,711		20	206,036	206,036	2,513,925	31
32	Various		2002		1,163,245		20	58,162	58,162	601,174	32
33	Various		2003		1,077,127		20	53,856	53,856	519,746	33
34	Various		2004		1,194,296		20	59,715	59,715	508,531	34
35	Various		2005		707,268		20	35,363	35,363	270,017	35
36											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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
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									49
50									50
51									51
52									52
53									53
54									54
55									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	Financial Statement Depreciation			2,731,017			(2,731,017)		69
70	TOTAL (lines 4 thru 69)		\$ 33,009,012	\$ 2,731,017		\$ 1,232,880	\$ (1,498,137)	\$ 14,268,690	70

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 33,009,012	\$ 2,731,017		\$ 1,232,880	\$ (1,498,137)	\$ 14,268,690	1
2	Stairwell handrails (2500)	2006	1,907		20	95	95	1,047	2
3	Elevator Cable (4707)	2006	3,590		20	180	180	1,258	3
4	Seal Coating (4595)	2006	3,505		20	175	175	1,226	4
5	Steel door & frame (3994)	2006	3,047		20	152	152	1,065	5
6	Main sewer replacement (9875)	2006	7,533		20	377	377	2,638	6
7	Hot water boiler (63300)	2006	48,285		20	2,414	2,414	16,899	7
8	Paint doors & Frames (2304)	2006	1,757		20	88	88	615	8
9	Two chillars (44000)	2006	33,563		20	1,678	1,678	11,747	9
10	Telephone messaging system (52337)	2006	39,923		20	1,996	1,996	13,973	10
11	Telephone system upgrade (1950)	2006	1,487		20	74	74	519	11
12	Fire sprinkler work (1450)	2006	3,433		20	172	172	1,203	12
13	Labor and material, tool & equiup (5800)	2006	4,424		20	221	221	1,327	13
14	Elevator project 1, 2 & 5 (82000)	2006	82,000		20	4,100	4,100	23,627	14
15	S&G communications 5E data cables (7084)	2006	7,084		20	354	354	2,041	15
16	New Heating system boiler #1 (89945)	2006	68,610		20	3,431	3,431	20,585	16
17	New 100 ton roof mounted (79950)	2006	79,950		20	3,998	3,998	23,038	17
18	S&G communications install (16435)	2006	16,435		20	822	822	4,736	18
19	Replace hydraulic cylinder (102306)	2006	102,306		20	5,115	5,115	29,478	19
20	Material and labor for fire protection (13850)	2006	10,565		20	528	528	3,169	20
21	Floor in general store (17500)	2006	13,349		20	667	667	5,338	21
22	Landscaping (4155)	2006	3,169		20	158	158	949	22
23	HVAC Repair (2850)	2006	2,850		20	143	143	837	23
24	Chiller repair (3220)	2006	3,220		20	161	161	914	24
25	Walk in freezer repair (4448)	2006	4,448		20	222	222	1,234	25
26	Repair ceramic floor (2615)	2006	1,995		20	100	100	669	26
27	250 Horsepower hot water boiler (48000)	2007	36,614		20	1,831	1,831	10,985	27
28	Fire/Smoke dampers & hvac (10995)	2007	8,387		20	419	419	2,515	28
29	100 ton roof mounted chiller (64000)	2007	64,000		20	3,200	3,200	18,441	29
30	Hot water boiler, iron fireman (24110)	2007	18,391		20	920	920	5,519	30
31	Install rotons on doors (3834)	2007	3,834		20	192	192	1,059	31
32	Concrete walk and ramp sections (3000)	2007	3,000		20	150	150	857	32
33	Concrete walk (3700)	2007	3,700		20	185	185	1,039	33
34	TOTAL (lines 1 thru 33)		\$ 33,695,373	\$ 2,731,017		\$ 1,267,198	\$ (1,463,819)	\$ 14,479,237	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 33,695,373	\$ 2,731,017		\$ 1,267,198	\$ (1,463,819)	\$ 14,479,237	1
2	Exhaust fan 2530	2007	2,530		20	127	127	775	2
3	Electrical work \$2940	2007	2,940		20	147	147	735	3
4	Electrical work \$4301	2007	4,301		20	215	215	1,075	4
5	Strainers and piping \$6975	2007	6,975		20	349	349	1,745	5
6	Landscaping \$96618	2007	96,618		20	4,831	4,831	24,155	6
7	Electrical work \$4075	2007	4,075		20	204	204	1,020	7
8	Electrical work \$3725	2007	3,725		20	186	186	930	8
9	Roof and ductwork \$7644	2007	5,831		20	292	292	1,459	9
10	Valves \$2500	2007	2,500		20	125	125	625	10
11	Sump pump replacement \$13868	2007	13,868		20	693	693	3,466	11
12	Mixer valve \$5321	2007	5,321		20	266	266	1,330	12
13	Mechanical pipe insulating \$7644	2007	7,644		20	382	382	1,910	13
14	Sump pum controls \$2243	2007	2,243		20	112	112	560	14
15	Electrical for sump pump \$2028	2007	2,028		20	101	101	506	15
16	Electrical upgrade to lower level \$21892	2007	21,892		20	1,095	1,095	5,474	16
17	Electrical breaker pan \$2670	2007	2,670		20	134	134	669	17
18	New security cameras \$17895	2007	17,895		20	895	895	4,475	18
19	Carpet - employee entrance \$763	2007	763		20	38	38	190	19
20	Carpet Olson Center \$519	2007	519		20	26	26	130	20
21	Carpet pavillion \$877	2007	877		20	44	44	220	21
22	Sealcoting \$11874	2007	11,874		20	594	594	2,969	22
23	Trees \$12695	2007	12,695		20	635	635	3,174	23
24	2 - 14 foot street lights \$3281	2007	3,281		20	164	164	820	24
25	Trees \$547	2007	547		20	27	27	136	25
26	Plants and shrubs \$1866	2007	1,866		20	93	93	466	26
27	Trees \$1946	2007	1,946		20	97	97	486	27
28	Resurfacing of Village Drive \$20141	2007	20,141		20	1,007	1,007	5,035	28
29	Landscaping improvements \$4291	2007	4,291		20	215	215	1,064	29
30	Stained Glass windows \$2200	2007	2,200		20	110	110	550	30
31	Security system \$3926	2008	3,926		20	196	196	1,177	31
32	Compressor \$3190	2008	3,190		20	160	160	790	32
33	Painting \$4180	2008	4,180		20	209	209	1,045	33
34	TOTAL (lines 1 thru 33)		\$ 33,970,725	\$ 2,731,017		\$ 1,280,966	\$ (1,450,051)	\$ 14,548,398	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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		\$ 33,970,725	\$ 2,731,017		\$ 1,280,966	\$ (1,450,051)	\$ 14,548,398	1
2	Water piping \$5021	2008	5,021		20	251	251	1,255	2
3	Medical Center improvement \$15694	2008	15,694		20	785	785	3,924	3
4	Carpet \$458	2008	458		20	23	23	115	4
5	Tinaglia architcts - as built \$863	2008	863		20	43	43	215	5
6	Super Electric Construction Electric \$4400	2008	3,356		20	168	168	672	6
7	Roof top repair - all thermal \$5475	2008	4,176		20	209	209	836	7
8	Roof top repair - all thermal \$4474	2008	3,413		20	171	171	683	8
9	Roof top repair - all thermal \$3995	2008	3,047		20	152	152	609	9
10	Carpet Olson Center #288B \$690	2008	526		20	26	26	105	10
11	Carpet Olson Center #269B \$860	2008	656		20	33	33	131	11
12	Carpet Olson Center #129A \$690	2008	526		20	26	26	105	12
13	Carpet employee lunch room \$5830	2008	4,446		20	222	222	889	13
14	Jacobs and sons resurfacing \$9877	2008	7,534		20	377	377	1,507	14
15	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	1,265	15
16	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	1,265	16
17	Lampignano & Son - Concrete \$8291	2008	6,324		20	316	316	1,265	17
18	ADT Security system \$10968	2008	8,366		20	418	418	1,673	18
19	Henkle Electric Exec conf room \$850	2008	648		20	32	32	129	19
20	Henkle Electrical service work \$470	2008	359		20	18	18	72	20
21	Horizon Group Cabinetry & Counters \$12975	2008	9,897		20	495	495	1,980	21
22	West town refrigeration \$102607	2008	78,269		20	3,913	3,913	15,653	22
23	Mid Counties development \$1335	2008	1,018		20	51	51	204	23
24	Mid Counties development \$14082	2008	10,742		20	537	537	2,148	24
25	Gypsum supply drywall \$5578	2008	4,255		20	213	213	851	25
26	Contract builders hardware \$2273	2008	1,734		20	87	87	347	26
27	Painting and decorating \$2450	2008	1,869		20	93	93	373	27
28	Plumbing & sewer \$4180	2008	3,189		20	159	159	637	28
29	Henkle electric phase II \$14518	2008	11,074		20	554	554	2,215	29
30	Mid Counties Development \$16703	2008	12,741		20	637	637	2,548	30
31	Fire control sprinkler \$13600	2008	10,374		20	519	519	2,075	31
32	One source roofing Phase II \$2105	2008	1,606		20	80	80	321	32
33	Alarm system phase II \$4346	2008	3,315		20	166	166	663	33
34	TOTAL (lines 1 thru 33)		\$ 34,198,869	\$ 2,731,017		\$ 1,292,373	\$ (1,438,644)	\$ 14,595,128	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 34,198,869	\$ 2,731,017		\$ 1,292,373	\$ (1,438,644)	\$ 14,595,128	1
2	Mid counties Development - consulting \$10158	2008	7,749		20	387	387	1,549	2
3	Mid Counties Development \$3059	2008	2,333		20	117	117	467	3
4	Access control system \$5792	2008	4,418		20	221	221	884	4
5	Answers on Demand \$6261	2008	4,776		20	239	239	955	5
6	Elevator repair	2008	2,136		20	107	107	427	6
7	Feed System Installation	2008	1,907		20	95	95	381	7
8	Painting	2008	4,615		20	231	231	923	8
9	Roofing/Masonry work	2008	2,594		20	130	130	519	9
10	Electric Work	2008	2,271		20	114	114	455	10
11	Electric Work	2008	2,241		20	112	112	448	11
12	Flooring/concrete	2008	2,407		20	120	120	481	12
13	Roofing/siding repairs	2008	3,661		20	183	183	732	13
14	Carpet Olson Center #211A \$690	2009	526		20	26	26	105	14
15	HVAC service group Rtu #42 \$15845	2009	12,087		20	604	604	2,417	15
16	Carpet - Hs Attic Stock Replacement \$14941	2009	11,397		20	570	570	2,280	16
17	Carpet HS Unit #312 \$44416	2009	33,881		20	1,694	1,694	6,776	17
18	Carrier Corporation Air \$5610	2009	4,279		20	214	214	856	18
19	Lampignano & Son concrete \$11441	2009	8,727		20	436	436	1,745	19
20	Hvac repair	2009	14,557		20	728	728	2,912	20
21	Door system repair	2009	3,009		20	150	150	601	21
22	Plumbing valves & lines	2009	4,872		20	244	244	975	22
23	Facility construction - concrete walks	2009	2,136		20	107	107	427	23
24	Demar Sealcoat \$14366	2009	10,961		20	548	548	1,644	24
25	Codeco - Brick Staining \$146100	2009	111,474		20	5,574	5,574	16,721	25
26	Door Alarms \$6120	2009	4,670		20	233	233	700	26
27	Concrete patchwork \$4540	2009	3,464		20	173	173	519	27
28	Wiring Security doors \$3912	2009	2,985		20	149	149	447	28
29	Sewer work \$4075	2009	3,109		20	155	155	466	29
30	Start pump in machine room \$2700	2009	2,060		20	103	103	309	30
31	Ejector pump replacemnt \$17700	2010	13,505		20	675	675	2,026	31
32	TV Repairs \$493	2010	376		20	19	19	57	32
33	Faucet for utility room	2010	47		20	2	2	7	33
34	TOTAL (lines 1 thru 33)		\$ 34,488,099	\$ 2,731,017		\$ 1,306,835	\$ (1,424,182)	\$ 14,645,340	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 34,488,099	\$ 2,731,017		\$ 1,306,835	\$ (1,424,182)	\$ 14,645,340	1
2	Tinaglia sewer repair project \$16900	2010	12,895		20	645	645	1,934	2
3	Bolinger Sewer Engineering Design \$9141	2010	6,975		20	349	349	1,046	3
4	HVAC replace and retrofit \$4995	2010	3,811		20	191	191	572	4
5	Sewer repair project permit \$3005	2010	2,293		20	115	115	344	5
6	Kitchen sewer \$1408	2010	1,074		20	54	54	161	6
7	Sewer project \$552	2010	421		20	21	21	63	7
8	Brickman - landscaping \$2950	2010	2,251		20	113	113	338	8
9	Naturescape landscaping \$5034	2010	3,841		20	192	192	576	9
10	Carpet HS unit 125 \$1602	2009	1,222		20	61	61	183	10
11	Carpet shepherds flock \$14250	2009	10,873		20	544	544	1,631	11
12	Hall repair - Mr. Davids \$987	2009	753		20	38	38	113	12
13	Carpet HS unit 228 \$615	2009	469		20	23	23	70	13
14	Carpet HS attic stock \$3330	2009	2,541		20	127	127	381	14
15	Carpet HS unit 326 \$750	2009	572		20	29	29	86	15
16	Carpet attic stock \$3330	2009	2,541		20	127	127	381	16
17	Carpet HS unit 226 \$615	2009	469		20	23	23	70	17
18	Carpet attic stock \$1665	2009	1,270		20	64	64	191	18
19	Carpet Hs unit 215 \$987	2009	753		20	38	38	113	19
20	Carpet hs unit 118 \$615	2009	469		20	23	23	70	20
21	Carpet hs unit 307 \$615	2009	469		20	23	23	70	21
22	Carpet hs unit 223 \$750	2009	572		20	29	29	86	22
23	Carpet hs unit 305 \$615	2009	469		20	23	23	70	23
24	Carpet attic stock \$1665	2010	1,270		20	64	64	191	24
25	Carpet hs unit 321 \$615	2010	469		20	23	23	70	25
26	Carpet attic stock \$1665	2010	1,270		20	64	64	191	26
27	Carpet unit 124 \$615	2010	469		20	23	23	70	27
28	Carpet 1 East \$17688	2010	13,496		20	675	675	2,025	28
29	Bathroom Floor Repair hs unit 311 \$958	2010	731		20	37	37	110	29
30	Carpet hs unit 315 \$615	2010	469		20	23	23	70	30
31	Carpet 1 east \$20638	2010	15,747		20	787	787	2,362	31
32	Carpet hs unit 329 \$615	2010	469		20	23	23	70	32
33	Carpet oakton square \$6914	2010	5,275		20	264	264	792	33
34	TOTAL (lines 1 thru 33)		\$ 34,584,770	\$ 2,731,017		\$ 1,311,668	\$ (1,419,349)	\$ 14,659,842	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 34,584,770	\$ 2,731,017		\$ 1,311,668	\$ (1,419,349)	\$ 14,659,842	1
2	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	1,660	2
3	Carpet repair room 131 a \$690	2010	526		20	26	26	79	3
4	Carpet hs unit 221 \$615	2010	469		20	23	23	70	4
5	Carpet hs unit 102 \$615	2010	469		20	23	23	70	5
6	Carpet hs stock \$1665	2010	1,270		20	64	64	191	6
7	Carpet hs unit #335 \$750	2010	572		20	29	29	86	7
8	Carpet hs unit 229 \$615	2010	469		20	23	23	70	8
9	Carpet f&g crossroads \$14500	2010	11,064		20	553	553	1,659	9
10	Carpet hs unit #301 \$750	2010	572		20	29	29	86	10
11	Repair laundry equipment, motor and air clutch	2010	4,234		20	212	212	635	11
12	Repair dishwasher	2010	3,620		20	181	181	543	12
13	Repair Doors and locks	2010	3,116		20	156	156	468	13
14	Install automatic door equipment	2010	8,442		20	422	422	1,266	14
15	Electrical repais	2010	3,334		20	167	167	500	15
16	Repair Dock Railing	2010	3,500		20	175	175	525	16
17	Repair hot water system	2010	4,675		20	234	234	702	17
18	Brian Gaasrud Sewer Project \$980	2011	748		20	37	37	74	18
19	Mid Counties Development - Sewer Project \$40,500	2011	30,902		20	1,545	1,545	3,090	19
20	Mid Counties Development - Sewer Project \$40,500	2011	30,836		20	1,542	1,542	3,084	20
21	Bolliger Lach - Sewer Project \$60	2011	46		20	2	2	4	21
22	Bolliger Lach - Sewer Project \$910	2011	694		20	35	35	70	22
23	Sewer Project \$465	2011	355		20	18	18	36	23
24	Install pneumatic thermostats \$8250	2011	6,295		20	315	315	630	24
25	Install pneumatic thermostats \$1100	2011	839		20	42	42	84	25
26	HVAC emergency service repairs \$3675	2011	2,804		20	140	140	280	26
27	HVAC - sewer project \$1090	2011	832		20	42	42	84	27
28	Mid Counties Development - Sewer Project \$26466	2011	20,194		20	1,010	1,010	2,020	28
29	Norman Mechanical - sewer project \$23500	2011	17,931		20	897	897	1,794	29
30	Family Enter. - sewer project \$19995	2011	15,256		20	763	763	1,526	30
31	HVAC - sewer project \$230	2011	175		20	9	9	18	31
32	HVAC - Steam boiler \$54365	2011	41,480		20	2,074	2,074	4,148	32
33	Scaravell Construct - Concrete work \$6950	2011	5,303		20	265	265	530	33
34	TOTAL (lines 1 thru 33)		\$ 34,816,856	\$ 2,731,017		\$ 1,323,272	\$ (1,407,745)	\$ 14,685,924	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 34,816,856	\$ 2,731,017		\$ 1,323,272	\$ (1,407,745)	\$ 14,685,924	1
2	HVAC - Roof top data center \$26300	2011	1,534		20	77	77	154	2
3	HVAC - Steam Boiler \$54365	2011	41,480		20	2,074	2,074	4,148	3
4	Emergency Repairs on Rider Extractor	2011	2,908		20	145	145	290	4
5	Repair Washing Machines	2011	3,146		20	157	157	314	5
6	Reapir Main Boiler burner	2011	5,300		20	265	265	530	6
7	Install ductwork on 1st floor	2011	2,828		20	141	141	282	7
8	Replace 5 pump gland bolos	2011	2,970		20	149	149	298	8
9	Repair and replace Chambers, burners, pilot and thermostat	2011	4,637		20	232	232	464	9
10	Repair block chilled water riser line	2011	3,465		20	173	173	346	10
11	Repair electrical wiring	2011	3,100		20	155	155	310	11
12	Clean 18 condensor coils	2011	3,975		20	199	199	398	12
13	Storm sewer basin repair	2011	2,865		20	143	143	286	13
14	Repair potholes in pavement	2011	3,200		20	160	160	320	14
15	Repair landscaping	2011	2,756		20	138	138	276	15
16	Clean 18 condensor coils	2011	4,174		20	209	209	418	16
17	Carpet Administrative offices (14458)	2011	11,031		20	552	552	1,104	17
18	Carpeting - Attic stock \$1665	2011	1,270		20	64	64	128	18
19	Carpet 3rd Floor corridors \$61891	2011	47,223		20	2,361	2,361	4,722	19
20	Carpet 2nd Floor \$79374	2011	60,562		20	3,028	3,028	6,056	20
21	Carpet Attic Stock \$1750	2011	1,335		20	67	67	134	21
22	Carpet 2nd Floor \$21955	2011	16,752		20	838	838	1,676	22
23	Locating Electric Cable \$425	2012	324		20	16	16	16	23
24	HVAC - End of main Steam Trap repair \$526	2012	401		20	20	20	20	24
25	Enterprise truck rental for sewer project \$1759	2012	1,342		20	67	67	67	25
26	Reclass 7/11 Dining Costs for Sewer Project \$38182	2012	29,133		20	1,457	1,457	1,457	26
27	Route 12 Rental - Truck rental for Dining Services \$568	2012	433		20	22	22	22	27
28	POM Costs for Sewer Project \$800	2012	610		20	31	31	31	28
29	EVS Cost for sewer project \$2233	2012	1,704		20	85	85	85	29
30	Dining Cost for sewer project \$34960	2012	26,674		20	1,334	1,334	1,334	30
31	Truck rental for sewer project \$3473	2012	2,650		20	132	132	132	31
32	Use of St Peter Church kitchen during project \$5400	2012	4,120		20	206	206	206	32
33	Polar Leasing - Freezer rental for sewer project \$4186	2012	3,194		20	160	160	160	33
34	TOTAL (lines 1 thru 33)		\$ 35,113,956	\$ 2,731,017		\$ 1,338,127	\$ (1,392,890)	\$ 14,712,106	34

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

Facility Name & ID Number Lutheran Home For The Aged

0005090

Report Period Beginning:

07/01/2011

Ending:

06/30/2012

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 35,113,956	\$ 2,731,017		\$ 1,338,127	\$ (1,392,890)	\$ 14,712,106	1
2	HVAC Service Group - Repairs on kitchen cooler \$1320	2012	1,007		20	50	50	50	2
3	HVAC Service Group - Disconn/Reconn. Kitch equip \$1693	2012	1,292		20	65	65	65	3
4	Mid counties development - Kitchen sewer project \$114194	2012	87,130		20	4,357	4,357	4,357	4
5	Norman Mechanical - sewer project \$154899	2012	118,188		20	5,909	5,909	5,909	5
6	Polar leasing - 2 walk in coolers \$4186	2012	3,194		20	160	160	160	6
7	St Peters church rental Kitchen project \$4579	2012	3,494		20	175	175	175	7
8	Evaporated coils for Walk in coolers \$9000	2012	6,867		20	343	343	343	8
9	Install 3 GFI receptacles \$16210	2012	12,368		20	618	618	618	9
10	Electronic freezer control for walk in freezer \$1000	2012	763		20	38	38	38	10
11	Electronic Refrigeration Control walk in freezer \$350	2012	267		20	13	13	13	11
12	Super electric - remove temp feed for 2 chillers \$413	2012	315		20	16	16	16	12
13	Super electric - pepe and wire 3 auto door openers \$2076	2012	1,584		20	79	79	79	13
14	Steamer repairs \$1298	2012	990		20	50	50	50	14
15	Carpeting - food storeroom replacement floor \$2500	2012	1,908		20	95	95	95	15
16	Dish machine repair \$7618	2012	5,813		20	291	291	291	16
17	Mobile kitchen rental \$2053	2012	1,566		20	78	78	78	17
18	Sealcoating parking lot \$16166	2012	12,335		20	617	617	617	18
19	Robert Gill - food warmer \$15758	2012	12,023		20	601	601	601	19
20	DeMar - Detail kitchen cleaning \$1200	2012	916		20	46	46	46	20
21	Stanley access - auto door equipment/employee entr. \$6500	2012	4,960		20	248	248	248	21
22	Pavilion pantries-60 cabinets \$25395	2012	19,376		20	969	969	969	22
23	Leak location services \$763	2012	582		20	29	29	29	23
24	Underground utility location services \$1474	2012	1,125		20	56	56	56	24
25	Water shut down with V of AH \$631	2012	481		20	24	24	24	25
26	Olson center - Pantries repairs \$10000	2012	7,630		20	382	382	382	26
27	Olson center - Pantries repairs \$10000	2012	7,630		20	382	382	382	27
28	Olson center - Pantries repairs \$13563	2012	10,349		20	517	517	517	28
29	Simplex Grinnell - Timekeeping system repair \$2566	2012	1,958		20	98	98	98	29
30	Illinois Pump - Replace and install new sump pumps \$4149	2012	3,153		20	158	158	158	30
31	Hornet Construction remove and replace roof patch \$2725	2012	2,079		20	104	104	104	31
32	Door Systems - inspect and service hydraulic door \$2927	2012	2,233		20	112	112	112	32
33	Condenser people - repair condenser coils \$4424	2012	3,376		20	169	169	169	33
34	TOTAL (lines 1 thru 33)		\$ 35,450,907	\$ 2,731,017		\$ 1,354,975	\$ (1,376,042)	\$ 14,728,953	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$10,287,849	\$	\$1,000,804	\$1,000,804	10	\$10,287,849	71
72	Current Year Purchases	654,473		65,447	65,447	10	65,447	72
73	Fully Depreciated Assets	1,716,400					1,716,400	73
74								74
75	TOTALS	\$12,658,722	\$	\$1,066,251	\$1,066,251		\$12,069,696	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 attached supp sched	Auto - see supp sched		\$383,026	\$	\$17,666	\$17,666		\$359,985	76
77										77
78										78
79										79
80	TOTALS			\$383,026	\$	\$17,666	\$17,666		\$359,985	80

E. Summary of Care-Related Assets

	1	2	
	Reference	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)	\$48,512,880	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$2,731,017	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$2,438,892	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(292,125)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$27,158,634	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	2005-2009 Non Care Assets	\$17,379,685	\$1,038,414	\$	86
87	2010 Non Care Assets	629,307	40,795		87
88	2011 Non Care Asset	212,451	10,623		88
89	2012 Non Care Assets	87,393	8,739		89
90	Capitalized R&M non care 2007	8,156			90
91	TOTALS	\$18,316,992	\$1,098,571	\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
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

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?
16. Rental Amount for movable equipment: \$193,795 Description: See attached schedule
(Attach a schedule detailing the breakdown of movable equipment)
- ☒ YES☐ NO

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

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year EndingAnnual Rent
12. /2013\$
13. /2014\$
14. /2015\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		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)	\$			

COMPLETED

1. From this facility

2. From other facilities (f)

DROP-OUTS

1. From this facility

2. From other facilities (f)

TOTAL TRAINED

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	1	2	3	4	5	6	7	8		
	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		hrs	\$		\$ 982,978	\$		\$ 982,978	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			83,516			83,516	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			1,676,800			1,676,800	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescrpts				1,631,082		1,631,082	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): see attached sched					270,010	13,541		283,551	13
14	TOTAL			\$		\$ 3,013,304	\$ 1,644,623		\$ 4,657,927	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,696,608	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,023,741		3
4	Supply Inventory (priced at)	135,306		4
5	Short-Term Investments	303,286		5
6	Prepaid Insurance	349,966		6
7	Other Prepaid Expenses	174,269		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See grouping schedule	3,723,553		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 13,406,729	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	673,336		12
13	Land	20,225		13
14	Buildings, at Historical Cost	49,329,495		14
15	Leasehold Improvements, at Historical Cost	570,050		15
16	Equipment, at Historical Cost	16,750,057		16
17	Accumulated Depreciation (book methods)	(40,615,273)		17
18	Deferred Charges	1,459,588		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): See grouping schedule	870,668		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 29,058,146	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 42,464,875	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,136,692	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	111,500		28
29	Short-Term Notes Payable	5,140,000		29
30	Accrued Salaries Payable	1,664,120		30
31	Accrued Taxes Payable (excluding real estate taxes)	80,510		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	98,929		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See grouping schedule	133,867		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,365,618	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	22,771,254		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See grouping schedule	2,109,632		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 24,880,886	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 36,246,504	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,218,371	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 42,464,875	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 10,447,455	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 10,447,455	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(4,165,969)	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) amortization of derivative	(63,116)	15
16	Other (describe)	1	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (4,229,084)	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)	\$ 6,218,371	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lutheran Home For The Aged# 0005090Report Period Beginning: 07/01/2011Ending: 06/30/2012

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 45,431,282	1
2	Discounts and Allowances for all Levels	(17,197,487)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 28,233,795	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	8,907,373	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 8,907,373	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	217,411	13
14	Non-Patient Meals	414,991	14
15	Telephone, Television and Radio	64,392	15
16	Rental of Facility Space	1,099,250	16
17	Sale of Drugs	1,566,350	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	239,198	19
20	Radiology and X-Ray	106,622	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,708,214	23
	D. Non-Operating Revenue		
24	Contributions	112,500	24
25	Interest and Other Investment Income***	479,352	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 591,852	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28		600,323	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 600,323	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 42,041,557	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	8,356,674	31
32	Health Care	15,268,657	32
33	General Administration	11,824,887	33
	B. Capital Expense		
34	Ownership	4,393,900	34
	C. Ancillary Expense		
35	Special Cost Centers	5,509,068	35
36	Provider Participation Fee	854,340	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 46,207,526	40
41	Income before Income Taxes (line 30 minus line 40)**	(4,165,969)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (4,165,969)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

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	1,755	1,950	\$ 126,207	\$ 64.72	1
2	Assistant Director of Nursing	7,027	7,800	358,401	45.95	2
3	Registered Nurses	131,377	145,828	5,113,396	35.06	3
4	Licensed Practical Nurses	32,263	35,844	991,808	27.67	4
5	CNAs & Orderlies	377,700	409,050	6,343,581	15.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,377	11,530	257,214	22.31	10
11	Social Service Workers	12,019	13,354	342,977	25.68	11
12	Dietician					12
13	Food Service Supervisor	10,861	12,068	364,104	30.17	13
14	Head Cook	15,297	16,997	260,791	15.34	14
15	Cook Helpers/Assistants	79,308	88,111	1,151,666	13.07	15
16	Dishwashers					16
17	Maintenance Workers	39,075	43,416	1,001,131	23.06	17
18	Housekeepers	61,401	68,218	847,393	12.42	18
19	Laundry	11,694	12,993	141,619	10.90	19
20	Administrator	3,510	3,900	291,984	74.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,125	11,250	311,097	27.65	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,526	2,806	74,275	26.47	31
32	Other Health Care(specify)					32
33	Other(specify) <u>b&b, mkt, hearth</u>	47,288	54,594	844,624	15.47	33
34	TOTAL (lines 1 - 33)	853,603	939,709	\$ 18,822,268 *	\$ 20.03	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	monthly	31,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	monthly	74,150	10-03	38
39	Pharmacist Consultant	monthly	20,587	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	16	1,585	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	16	\$ 127,522		49

C. CONTRACT NURSES

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

STATE OF ILLINOIS

0005090

Report Period Beginning:

07/01/2011

Page 21

Ending: 06/30/2012

Facility Name & ID Number

Lutheran Home For The Aged

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Phillip Hemmer	Administrator	0	\$ 172,677
Sarah Kurth	Asst Administrator	0	119,307
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 291,984

B. Administrative - Other

Description	Amount
Allocated Costs-Lutheran Home & Services for the Aged	\$ (230,991)
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$ (230,991)

C. Professional Services

Vendor/Payee	Type	Amount
KPMG, Wipfli	Auditing Fees	\$ 90,591
Chuhack/Tecson, McVey	Legal Fees	191,632
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 282,223

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$
Unemployment Compensation Insurance	
FICA Taxes	1,384,483
Employee Health Insurance	1,782,663
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pension and Retirement	136,474
Allocated from LHSA	1,082,156
TOTAL (agree to Schedule V, line 22, col.8)	\$ 4,385,776

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	
Health Care Worker Background Check (Indicate # of checks performed)	
Patient Background Checks	
Allocated from LHSA	14,194
Organizational Dues	11,292
Subscriptions and publications	699
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 26,185

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	7,677
Non Allowable Seminar	(1,367)
	13,192
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 19,502

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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.

LSN - \$16395
- (3)

Did the nursing home make political contributions or payments to a political action organization?

No

If YES, have these costs been properly adjusted out of the cost report?

n/a
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

no

If YES, what is the capacity?

n/a
- (5)

Have you properly capitalized all major repairs and equipment purchases?

yes

What was the average life used for new equipment added during this period?

10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 332,356

Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

n/a
- (9)

Are you presently operating under a sublease agreement?

YES

x

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

x

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 854,340

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.

\$ 0

Has any meal income been offset against related costs?

yes

Indicate the amount.

\$ 414,991
- (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?

n/a

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.

\$
- (17)

Has an audit been performed by an independent certified public accounting firm?

yes

Firm Name:

KPMG
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

yes
- (19)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

yes

Attach invoices and a summary of services for all architect and appraisal fees.