



Facility Name & ID Number Mendota Lutheran Home

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

**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 08/17/12

	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	113	Skilled (SNF)	99	39,327	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	14	Sheltered Care (SC)	14	5,124	5
6		ICF/DD 16 or Less			6
7	127	TOTALS	113	44,451	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	13,559	11,817	4,365	29,741	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		1,702		1,702	12
13	DD 16 OR LESS					13
14	TOTALS	13,559	13,519	4,365	31,443	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.74%

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)

Outpatient Therapy

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 12/02/53

J. Was the facility purchased or leased after January 1, 1978?

YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 99 and days of care provided 4,365

Medicare Intermediary Wisconsin Physician Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/12 Fiscal Year: 12/31/12

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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	370,111	52,736	6,535	429,382		429,382		429,382		1
2	Food Purchase		292,979		292,979	(37,604)	255,375	(12,416)	242,959		2
3	Housekeeping	139,252	21,335		160,587		160,587		160,587		3
4	Laundry	78,955	11,379		90,334		90,334		90,334		4
5	Heat and Other Utilities			134,298	134,298		134,298		134,298		5
6	Maintenance	74,931	6,172	40,472	121,575		121,575		121,575		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	663,249	384,601	181,305	1,229,155	(37,604)	1,191,551	(12,416)	1,179,135		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			22,141	22,141		22,141		22,141		9
10	Nursing and Medical Records	2,813,662	76,570	113,655	3,003,887		3,003,887		3,003,887		10
10a	Therapy										10a
11	Activities	83,545	13,058	1,211	97,814		97,814		97,814		11
12	Social Services	94,429	3,893	1,260	99,582		99,582		99,582		12
13	CNA Training										13
14	Program Transportation			2,079	2,079		2,079	(800)	1,279		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,991,636	93,521	140,346	3,225,503		3,225,503	(800)	3,224,703		16
	<b>C. General Administration</b>										
17	Administrative	77,896			77,896		77,896		77,896		17
18	Directors Fees										18
19	Professional Services			124,574	124,574		124,574	(3,751)	120,823		19
20	Dues, Fees, Subscriptions & Promotions			43,921	43,921		43,921	(28,038)	15,883		20
21	Clerical & General Office Expenses	207,488	13,898	131,651	353,037		353,037	(106,174)	246,863		21
22	Employee Benefits & Payroll Taxes			891,881	891,881	37,604	929,485	(31,160)	898,325		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,851	7,851		7,851	(570)	7,281		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			67,612	67,612		67,612		67,612		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	285,384	13,898	1,267,490	1,566,772	37,604	1,604,376	(169,693)	1,434,683		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,940,269	492,020	1,589,141	6,021,430		6,021,430	(182,909)	5,838,521		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 3 Reclass**

Description	Meals Served	Resident Meals	Employee Meals
Employees Meals			
Employees	40		
Meals Per Day	1		
Days in Year	365		
Meals Served Per Year	<u>14,600</u>		13.40%
 Mendota Lutheran Residents			
Census	31,443		
Meals Per Day	3		
Meals Served Per year	<u>94,329</u>	86.60%	
 Total Meals Served	<u>108,929</u>	86.60%	13.40%
 Food Cost			
Page 3 Line 2 Column 2	292,979		
Pre-Allocation Adjustments			
Meal Income - Page 5	(12,416)		
Food Cost For Allocation	280,563	280,563	280,563
 Allocated Food Cost		<u>242,959</u>	<u>37,604</u>

Facility Name & ID Number Mendota Lutheran Home

#0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12

## 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			259,731	259,731		259,731	(264)	259,467			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			16,075	16,075		16,075	(16,075)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			275,806	275,806		275,806	(16,339)	259,467			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		261,058	854,738	1,115,796		1,115,796		1,115,796			39
40	Barber and Beauty Shops			17,050	17,050		17,050	(16,957)	93			40
41	Coffee and Gift Shops			799	799		799	(799)				41
42	Provider Participation Fee			340,913	340,913		340,913		340,913			42
43	Other (specify):* <b>Marketing</b>	29,419	2,635		32,054		32,054	(32,054)				43
44	<b>TOTAL Special Cost Centers</b>	29,419	263,693	1,213,500	1,506,612		1,506,612	(49,810)	1,456,802			44
	<b>GRAND TOTAL COST</b>											
45	(sum of lines 29, 37 & 44)	3,969,688	755,713	3,078,447	7,803,848		7,803,848	(249,058)	7,554,790			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(12,416)	02		4
5	Telephone, TV & Radio in Resident Rooms	(3,346)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(16,075)	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	(101,299)	21		24
25	Fund Raising, Advertising and Promotional	(28,038)	20		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 See Supplemental	(87,884)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (249,058)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (249,058)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Mendota Lutheran Home

ID# 0011593

Report Period Beginning: 01/01/12

Ending: 12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Gift Shop Revenue - To Extent of Expense	\$ (799)	41	1
2	Barber and Beauty Shop Revenue	(16,957)	40	2
3	Marketing Salaries	(29,419)	43	3
4	Marketing Supplies	(2,635)	43	4
5	Transportation Revenue	(800)	14	5
6	Miscellaneous Revenue	(203)	21	6
7	Bank Charges	(30)	21	7
8	Other Office Expenses	(1,296)	21	8
9	Metlife Surrender Charges	(31,160)	22	9
10	Non-Care Depreciation	(264)	30	10
11	Collections	(3,751)	19	11
12	Out of State Travel	(570)	24	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(87,884)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mendota Lutheran Home# 0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	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	(12,416)	0	0	0	0	0	0	0	0	0	0	(12,416)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(12,416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,416)</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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(800)	0	0	0	0	0	0	0	0	0	0	(800)	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>(800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(800)</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	(3,751)	0	0	0	0	0	0	0	0	0	0	(3,751)	19
20	Fees, Subscriptions & Promotions	(28,038)	0	0	0	0	0	0	0	0	0	0	(28,038)	20
21	Clerical & General Office Expenses	(106,174)	0	0	0	0	0	0	0	0	0	0	(106,174)	21
22	Employee Benefits & Payroll Taxes	(31,160)	0	0	0	0	0	0	0	0	0	0	(31,160)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(570)	0	0	0	0	0	0	0	0	0	0	(570)	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>(169,693)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(169,693)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(182,909)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(182,909)</b>	<b>29</b>



## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mendota Lutheran Home# 0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Capital Expense	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)
	<b>D. Ownership</b>												
30	Depreciation	(264)	0	0	0	0	0	0	0	0	0	0	(264) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(16,075)	0	0	0	0	0	0	0	0	0	0	(16,075) 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>(16,339)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,339) 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	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	(16,957)	0	0	0	0	0	0	0	0	0	0	(16,957) 40
41	Coffee and Gift Shops	(799)	0	0	0	0	0	0	0	0	0	0	(799) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(32,054)	0	0	0	0	0	0	0	0	0	0	(32,054) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(49,810)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(49,810) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(249,058)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(249,058) 45</b>

**VII. RELATED PARTIES**

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

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

**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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: 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.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Board of Director Listing							1
2								2
3	Ginny Becker	0						3
4	Rev. Kevin Weeks	0						4
5	Rev. Dale Peterson	0						5
6	Ken Kurth	0						6
7	Jeff Simonton	0						7
8	JoAnne Miller	0						8
9	Gloria Cogdal	0						9
10	Greta Bates	0						10
11	John Nielsen	0						11
12								12
13								13
14								14
15								15
16								16
17	None of these Board Members							17
18	received compensation nor provided							18
19	direct services to Mendota Lutheran							19
20	Home during 2012.							20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	N/A								\$	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	\$	13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT



**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.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2007	8
	2008	9
	2009	10
	2010	11
	2011	12

**N/A - Non Profit Organization**

	<b>FOR BHF USE ONLY</b>		
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.**

SEE ACCOUNTANTS' COMPILATION REPORT





Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/12 Ending:

12/31/12

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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).

Empty lines for listing other business entities.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Rows include Facility (63,000 sq ft, 1951-75, \$82,752), Facility (53,760 sq ft, 1993, \$348,949), and TOTALS (116,760 sq ft, \$431,701).

SEE ACCOUNTANTS' COMPILATION REPORT

**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			1953	1964	\$ 264,584	\$		\$	\$	\$	4
5			1971	1971	472,968						5
6			1975	1976	595,519						6
7			1976	1976	280,167						7
8			1995	1995	2,607,338						8
	<b>Improvement Type**</b>										
9	Various			1971	8,079						9
10	Various			1972	226						10
11	Various			1974	2,187						11
12	Various			1975	626						12
13	Various			1976	1,086						13
14	Various			1977	3,177						14
15	Various			1978	14,160						15
16	Various			1983	62,250						16
17	Various			1984	4,111						17
18	Various			1985	22,718						18
19	Various			1986	4,325						19
20	Various			1987	102,894						20
21	Various			1988	23,165						21
22	Various			1989	15,027						22
23	Various			1990	63,945						23
24	Various			1991	45,258						24
25	Various			1993	14,332						25
26	Various			1994	158,849						26
27	Various			1995	14,732						27
28	Various			1996	15,618						28
29	Various			1997	204,821						29
30	Various			1998	262,696						30
31	Various			1999	56,256						31
32	Various			2000	14,260						32
33	Various			2001	352,563						33
34	Various			2002	22,952						34
35	Various			2003	5,968						35
36	Various			2004	54,330						36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mendota Lutheran Home# 0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Various	2005	\$ 1,830	\$		\$	\$	\$	37
38	Various	2006	109,102						38
39	Various	2007	59,049						39
40	Various	2008	28,686						40
41	Hydraulic System in Elevator	2009	8,784						41
42	Building Improvements	2009	1,400						42
43	New Carpet in Chapel	2009	1,900						43
44	Ceiling Radiation Detector	2009	1,977						44
45	Outpatient Physical Therapy Renovation	2009	13,566						45
46	Gas Furnace	2009	5,065						46
47	Gas Furnace	2009	3,800						47
48	West Wing Construction	2009	2,216						48
49	Stairway Light Fixtures	2009	742						49
50	Steamer	2009	3,749						50
51	Convection Steamer	2009	2,574						51
52	Mohawk Carpet Installation	2009	7,233						52
53	Walk-In Freezer	2009	4,965						53
54	Outdoor Logo	2009	550						54
55	Install New Walk-Curb-Railing	2009	4,500						55
56	Chapel Painting	2009	1,100						56
57	Preparation of Construction Documents	2009	4,397						57
58	Construction Preparation	2009	780						58
59	Wire Pulling & Device Terminations	2009	4,140						59
60	Preparation of Construction Documents	2009	695						60
61	Installation of Kitchen Steamer	2009	1,133						61
62	Emergency Generator Modifications	2009	16,454						62
63	Johnson Contract	2009	610						63
64	Dishwashing Room - Drywall and Flooring	2010	7,371						64
65	Sprinkler System	2010	94,500						65
66	Paint Rooms	2010	6,100						66
67	Automatic Doors	2010	4,061						67
68	Door Locks and Installation	2010	7,081						68
69	Fire Protection System	2011	24,424						69
70	TOTAL (lines 4 thru 69)		\$ 6,205,721	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,205,721	\$		\$	\$	\$	1
2	Boiler	2011	20,757						2
3	Painting - Hallways and Wing Lounges	2011	7,040						3
4	Garage Construction	2011	50,300						4
5	Overhead Doors	2011	3,170						5
6	Electrical Wiring	2011	2,895						6
7	Painting - Hallways and Wing Lounges	2012	38,163						7
8	Flooring - Therapy Department / Lounge	2012	11,067						8
9	Concrete Sidewalk	2012	21,032						9
10	Roof	2012	100,640						10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Depreciation			136,718		136,718		4,099,437	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,460,785	\$ 136,718		\$ 136,718	\$	\$ 4,099,437	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*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	\$ 1,944,648	\$ 84,231	\$ 84,231	\$	3 - 15	\$ 1,611,941	71
72	Current Year Purchases	289,434	24,451	24,451		3 - 10	24,451	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,234,082	\$ 108,682	\$ 108,682	\$		\$ 1,636,392	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Dodge Caravan - 98	1999	\$ 16,583	\$	\$	\$	5	\$ 16,583	76
77	Facility	Ford Elkhart - 10	2010	50,002	10,000	10,000		5	25,000	77
78	Facility	Dodge Caravan - 12	2012	40,669	4,067	4,067		5	4,067	78
79										79
80	TOTALS			\$ 107,254	\$ 14,067	\$ 14,067	\$		\$ 45,650	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)	\$ 9,233,822 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 259,467 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 259,467 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)	\$ 5,781,479 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	Tree of Life	\$ 10,562	\$ 264	\$ 4,597	86
87	Land	5,500			87
88	Land (Including House Demolition)	83,843			88
89					89
90					90
91	TOTALS	\$ 99,905	\$ 264	\$ 4,597	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

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

\*\*

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: \$ \_\_\_\_\_ Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

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

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. 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.

SEE ACCOUNTANTS' COMPILATION REPORT

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)		
			Staff		Outside Practitioner (other than consultant)								
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$	328,140	\$		\$	328,140	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					67,723				67,723	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs					437,108				437,108	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 prescripts						105,726			105,726	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10
11	Academic Education		hrs										11
12	Other (specify): <a href="#">See Supplemental</a>	39 - 02							155,332			155,332	12
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03							21,767			21,767	13
14	TOTAL			\$			\$	854,738	\$	261,058	\$	1,115,796	14

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

SEE ACCOUNTANTS' COMPILATION REPORT



**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 16 Supplemental Schedule**

<b>Description</b>	<b>Supplies</b>	<b>Other</b>
Medical Supplies	131,298	
Therapy Supplies	23,555	
Equipment Rental	479	
Laboratory		13,199
Radiology		7,671
Other		897
Total	<u>155,332</u>	<u>21,767</u>

Facility Name &amp; ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning: 01/01/12

Ending:

12/31/12

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 179,885	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 70,000 )	882,557		3
4	Supply Inventory (priced at Cost )	47,285		4
5	Short-Term Investments	530,087		5
6	Prepaid Insurance	122,404		6
7	Other Prepaid Expenses	19,629		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	292,726		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,074,573	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	403,898		12
13	Land	521,044		13
14	Buildings, at Historical Cost	4,220,576		14
15	Leasehold Improvements, at Historical Cost	1,984,955		15
16	Equipment, at Historical Cost	2,348,649		16
17	Accumulated Depreciation (book methods)	(5,786,075)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 3,693,047	\$	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 5,767,620	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 732,103	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	83,915		29
30	Accrued Salaries Payable	249,797		30
31	Accrued Taxes Payable (excluding real estate taxes)	12,805		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	1,014		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36				36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,079,634	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	260,549		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 260,549	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,340,183	\$	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 4,427,437	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 5,767,620	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Contributions Receivable	287,485	
Interest and Dividends Receivable	4,650	
Other Assets	591	
Total	292,726	-
<b>Line 23 - Other Long Term Assets</b>		
Total	-	-
<b>Line 36 - Other Current Liabilities</b>		
Total	-	-
<b>Line 43 - Other Long Term Liabilities</b>		
Total	-	-

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,113,600</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Audit Adjustments - Prior Year</b>	<b>79,724</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>4,193,324</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>234,113</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>234,113</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>4,427,437</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,391,070	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,391,070	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	509,889	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 509,889	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	3,498	12
13	Barber and Beauty Care	16,957	13
14	Non-Patient Meals	12,416	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	70,313	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 103,184	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	799,506	24
25	Interest and Other Investment Income***	226,795	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,026,301	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	7,517	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 7,517	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,037,961	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,229,155	31
32	Health Care	3,225,503	32
33	General Administration	1,566,772	33
<b>B. Capital Expense</b>			
34	Ownership	275,806	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,165,699	35
36	Provider Participation Fee	340,913	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,803,848	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	234,113	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 234,113	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,922,605	44
45	Private Pay - Net Inpatient Revenue	2,492,382	45
46	Medicare - Net Inpatient Revenue	1,976,083	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,391,070	49

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

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

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 19 Supplemental Schedule**

Description	Total	Adjustment
<b>Line 28 - Other Revenue</b>		
Royalty Revenue	5,553	
Transportation Revenue	800	ADJ - Pg. 5
Vending Machine Revenue	960	
Miscellaneous Revenue	204	ADJ - Pg. 5
Total	<u><u>7,517</u></u>	

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12

**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	1,760	2,094	\$ 67,865	\$ 32.41	1
2	Assistant Director of Nursing	1,752	2,080	58,934	28.33	2
3	Registered Nurses	19,434	22,624	608,786	26.91	3
4	Licensed Practical Nurses	25,468	27,556	590,800	21.44	4
5	CNAs & Orderlies	100,585	108,731	1,421,490	13.07	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,952	2,250	33,711	14.98	9
10	Activity Assistants	4,539	5,370	49,834	9.28	10
11	Social Service Workers	6,372	8,796	94,429	10.74	11
12	Dietician					12
13	Food Service Supervisor	1,852	2,120	32,548	15.35	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,911	35,391	337,563	9.54	15
16	Dishwashers					16
17	Maintenance Workers	3,849	4,719	74,931	15.88	17
18	Housekeepers	8,922	13,576	139,252	10.26	18
19	Laundry	7,338	9,162	78,955	8.62	19
20	Administrator	1,840	2,108	77,896	36.95	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,540	14,803	207,488	14.02	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	5,285	5,927	65,787	11.10	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,306	1,765	29,419	16.67	33
34	TOTAL (lines 1 - 33)	233,705	269,072	\$ 3,969,688 *	\$ 14.75	34

**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	159	\$ 6,535	01 - 03	35
36	Medical Director	312	22,141	09 - 03	36
37	Medical Records Consultant	28	1,200	10 - 03	37
38	Nurse Consultant	233	25,260	10 - 03	38
39	Pharmacist Consultant		5,260	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	1,211	11 - 03	44
45	Social Service Consultant	16	1,260	12 - 03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	764	\$ 62,867		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	48	\$ 2,352	10 - 03	50
51	Licensed Practical Nurses	599	21,694	10 - 03	51
52	Certified Nurse Assistants/Aides	2,505	57,889	10 - 03	52
53	TOTAL (lines 50 - 52)	3,152	\$ 81,935		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.





**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 21 Supplemental Schedule**

Description	Type	Amount
<b>Box C - Professional Fees</b>		
Slavin & Slavin	Legal	2,088
Aplington, Kaufman, McClintock & Steele	Collections	3,751
Duane Morris	Legal	7,534
Wessels Sherman	HR Consultants	1,038
Other	Other	295
Total		<u>14,706</u>

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

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**Page 21 Supplemental Schedule - Legal Invoice Schedule**

Description	Amount	Allowable
Slavin & Slavin	439	439
Slavin & Slavin	104	104
Slavin & Slavin	35	35
Slavin & Slavin	105	105
Slavin & Slavin	279	279
Slavin & Slavin	123	123
Slavin & Slavin	120	120
Slavin & Slavin	760	760
Slavin & Slavin	35	35
Slavin & Slavin	88	88
Duane Morris, LLP	6,582	6,582
Duane Morris, LLP	952	952
Total	9,622	9,622

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/12 - 12/31/12**

**Page 21 Seminar and Travel Schedule**

Course Name	Date	Location	Attendee	Job Description	Seminar	Travel
Developing Emotional Intelligence	02/27/12	LaSalle, IL	Sheri Bowne	Nursing	199	25
Developing Emotional Intelligence	02/27/12	LaSalle, IL	Celina Reyez	Nursing	199	25
Discovering Your Memory Power	04/04/12	Mendota, IL	Mary Wren	Nursing	5	10
Discovering Your Memory Power	04/04/12	Mendota, IL	Sheri Bowne	Nursing	5	-
April 2012 MDS & Industry Updates	04/30/12	Mendota, IL	Erica Valencia	Nursing	35	-
April 2012 MDS & Industry Updates	04/30/12	Mendota, IL	Jana Trainor	Nursing	35	-
Skin Care Conditioning	05/15/12	Oak Brook, IL	Mary Wren	Nursing	95	7
Skin Care Conditioning	05/15/12	Oak Brook, IL	Sheri Bowne	Nursing	95	7
Annual Healthcare Symposium	06/22/12	Streator, IL	Mary Wren	Nursing	-	28
ADIC	06/05/12	East Peoria, IL	Mary Wren	Nursing	98	130
ADIC	06/05/12	East Peoria, IL	Sheri Bowne	Nursing	98	151
Geriatric Sensory Proc. & Fall Prevention	07/10/12	Bloomington, IL	Kari Lazzaratto	Nursing	179	72
AANAB 3.0 MDS Certification & Wkshop	07/17/12-07/19/12	Oak Park, IL	Erica Valencia	Nursing	550	272
Rehospitalization Series-Part 5	08/14/12	Mendota, IL	Mary Wren	Nursing	79	-
Rehospitalization Series-Part 6	08/21/12	Mendota, IL	Mary Wren	Nursing	79	-
ARD Planner & Therapy Minutes	11/14/12	Mendota, IL	Erica Valencia	Nursing	65	-
ARD Planner & Therapy Minutes	11/14/12	Mendota, IL	Jana Trainor	Nursing	65	-
Assessments & Structured Prog Notes	11/20/12	Mendota, IL	Erica Valencia	Nursing	65	-
Assessments & Structured Prog Notes	11/20/12	Mendota, IL	Jana Trainor	Nursing	65	-
Refreshments	N/A	N/A	Various	Nursing	-	75
Video and Publications	N/A	N/A	Various	Nursing	475	34
New Challenges & Consequences	1/19/12 & 1/26/12	Mendota, IL	Jon Ragsdale	Administration	93	-
Discovering Your Memory Power	04/04/12	Mendota, IL	Jon Ragsdale	Administration	5	-
ADIC	06/05/12	East Peoria, IL	Jon Ragsdale	Administration	95	221
2012 Annual Convention	10/30/12	Springfield, IL	Jon Ragsdale	Administration	125	281
Therapy Updates for 2012 & Beyond	10/31/12	Mendota, IL	Anita Matuszewski	Administration	99	-
Keeping Up W/SNF Regulatory Expectations	10/31/12	Mendota, IL	Sue Wujek	Administration	99	-
Payroll Law 2013	12/05/12	LaSalle, IL	Sue Wujek	Administration	199	-
Part A SNF Billing Seminar	12/19/12	Oak Brook, IL	Anita Matuszewski	Administration	59	106
MSP Billing Seminar	12/19/12	Oak Brook, IL	Anita Matuszewski	Administration	52	-
Video and Publications	N/A	N/A	Various	Administration	-	101
Power Seminar	04/27/12	St. Paul, Minn	Marylee Simpson	Administration	200	570
Criminal History Record Information	09/24/12	Springfield, IL	Marylee Simpson	Administration	25	276
Payroll Law 2013	12/05/12	LaSalle, IL	Marylee Simpson	Administration	199	-
Human Resources	12/06/12	LaSalle, IL	Marylee Simpson	Administration	-	15
ObamaCare is Here to Stay	12/13/12	Mendota, IL	Marylee Simpson	Administration	75	-
Human Resources	12/18/12	LaSalle, IL	Marylee Simpson	Administration	-	15
Activity Assist. Training Program	03/01/13	Wheeling, IL	Cindy Phillips	Activities	75	8
Activity Assist. Training Program	03/01/13	Wheeling, IL	Marci Nestler	Activities	75	120
Discovering Your Memory Power	04/04/12	Mendota, IL	Connie Buchanan	Activities	5	-
Dementia Care	04/25/12	East Peoria, IL	Connie Buchanan	Activities	90	212
Video and Publications	N/A	N/A	Various	Activities	199	-
New Challenges & Consequences	1/19/12 & 1/26/12	Mendota	John Due	Maintenance	93	-
Various	N/A	N/A		Maintenance	310	26
Discovering Your Memory Power	04/04/12	Mendota, IL	Julie Wicks	Social Services	5	-
Food Service Sanitation Class	4/9/12-4/26/12	Oglesby, IL	Alex Cuevas	Dietary	64	48
Food Service Sanitation Class	4/9/12-4/26/12	Oglesby, IL	Joan Wenzel	Dietary	64	84
Video and Publications	N/A	N/A	Various	Dietary	145	-
					4,932	2,919

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

(See instructions.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/12

Ending:

12/31/12

**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 / AAHSA - \$6,546
- (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? Yes If YES, what is the capacity? 113
- (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. \$ 68,121 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 340,913  
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? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 37,604 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 12,416
- (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. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? Ln 14  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Jeremy Brune & Associates, LLC
- (18) Have all costs which do not relate to the provision of long term care been adjusted 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

**SEE ACCOUNTANTS' COMPILATION REPORT**