FOR BHF USE

LL1

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.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0025023

Facility Name: Lutheran Care Center

Address: 702 W Cumberland (Number) | Altamont (City) | 62411 (Zip Code)

County: Effingham

Telephone Number: (618) 483-6136 **Fax #** (618) 483-5607

HFS ID Number:

Date of Initial License for Current Owners: 10/01/1980

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code	501 (C)(3)		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Karen Hille **Telephone Number:** (618) 483-6136
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/1/12 to 9/30/13 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.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Karen Hille
(Title) Administrator

Paid Preparer

(Signed) (Date)
(Print Name and Title) Steve Howell, Director
(Firm Name & Address) CliftonLarsonAllen LLP, 600 Washington Ave, Suite 1800, St. Louis MO 63101
(Telephone) (314) 925-4497 Fax # (314) 925-4350

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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 _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	96	Skilled (SNF)	96	35,040	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	96	35,040	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	9,143	15,994	2,088	27,225	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,143	15,994	2,088	27,225	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.70%

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)
Daycare

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 [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 10/01/1980

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/01/1980 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 96 and days of care provided 2,088

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 09/30/13 Fiscal Year: 09/30/13

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	300,439	36,242	6,594	343,275		343,275		343,275			1
2	Food Purchase		203,388		203,388		203,388	(28,395)	174,993			2
3	Housekeeping	101,691	17,129		118,820		118,820		118,820			3
4	Laundry	103,834	14,927		118,761		118,761		118,761			4
5	Heat and Other Utilities			112,179	112,179		112,179		112,179			5
6	Maintenance	52,381	3,993	40,971	97,345		97,345		97,345			6
7	Other (specify):*											7
8	TOTAL General Services	558,345	275,679	159,744	993,768		993,768	(28,395)	965,373			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,187,179	96,336	2,688	1,286,203		1,286,203		1,286,203			10
10a	Therapy	164,934	201	10,984	176,119		176,119		176,119			10a
11	Activities	169,350	853	1,556	171,759		171,759		171,759			11
12	Social Services	52,642	665	284	53,591		53,591		53,591			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,574,105	98,055	21,512	1,693,672		1,693,672		1,693,672			16
	C. General Administration											
17	Administrative	83,427			83,427		83,427		83,427			17
18	Directors Fees											18
19	Professional Services			82,079	82,079		82,079		82,079			19
20	Dues, Fees, Subscriptions & Promotions			22,851	22,851		22,851	(1,479)	21,372			20
21	Clerical & General Office Expenses	120,139	3,771	46,505	170,415		170,415	(15,076)	155,339			21
22	Employee Benefits & Payroll Taxes			740,430	740,430		740,430	(9,611)	730,819			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,494	2,494		2,494		2,494			24
25	Other Admin. Staff Transportation			6,657	6,657		6,657		6,657			25
26	Insurance-Prop.Liab.Malpractice			47,558	47,558		47,558		47,558			26
27	Other (specify):*											27
28	TOTAL General Administration	203,566	3,771	948,574	1,155,911		1,155,911	(26,166)	1,129,745			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,336,016	377,505	1,129,830	3,843,351		3,843,351	(54,561)	3,788,790			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lutheran Care Center #0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			137,716	137,716		137,716		137,716			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,808	1,808		1,808	(1,240)	568			32
33	Real Estate Taxes			666	666		666	(666)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			4,315	4,315		4,315		4,315			35
36	Other (specify):*											36
37	**TOTAL Ownership**			144,505	144,505		144,505	(1,906)	142,599			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops			19,115	19,115		19,115		19,115			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			241,574	241,574		241,574		241,574			42
43	Other (specify):* Non-Reimburseabl	325,091	71,341	357,802	754,234		754,234	(754,234)				43
44	**TOTAL Special Cost Centers**	325,091	71,341	618,491	1,014,923		1,014,923	(754,234)	260,689			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,661,107	448,846	1,892,826	5,002,779		5,002,779	(810,701)	4,192,078			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 Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(28,395)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,240)	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	(1,479)	20		28
29	Other-Attach Schedule	(779,587)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (810,701)		$	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 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (810,701)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS **Page 5A**

Lutheran Care Center

ID# 0025023

Report Period Beginning: 10/1/12

Ending: 9/30/13

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-care related salaries	$ (325,091)	43	1
2	Non-care related supplies	(71,341)	43	2
3	Non-care related expenses	(357,802)	43	3
4	Offset Miscellaneous revenue against expense	(15,076)	21	4
5	OffsetUniform revenue against expense	(9,611)	22	5
6	Non-care related real estate taxes	(666)	33	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
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(779,587)		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Lutheran Care Center **#** 0025023 **Report Period Beginning:** 10/1/12 **Ending:** 9/30/13

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 TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(28,395)	0	0	0	0	0	0	0	0	0	0	(28,395)	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	**TOTAL General Services**	(28,395)	0	0	0	0	0	0	0	0	0	0	(28,395)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(1,479)	0	0	0	0	0	0	0	0	0	0	(1,479)	20
21	Clerical & General Office Expenses	(15,076)	0	0	0	0	0	0	0	0	0	0	(15,076)	21
22	Employee Benefits & Payroll Taxes	(9,611)	0	0	0	0	0	0	0	0	0	0	(9,611)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(26,166)	0	0	0	0	0	0	0	0	0	0	(26,166)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(54,561)	0	0	0	0	0	0	0	0	0	0	(54,561)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lutheran Care Center # 0025023 **Report Period Beginning:** 10/1/12 **Ending:** 9/30/13

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,240)	0	0	0	0	0	0	0	0	0	0	(1,240)	32
33	Real Estate Taxes	(666)	0	0	0	0	0	0	0	0	0	0	(666)	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**	(1,906)	0	0	0	0	0	0	0	0	0	0	(1,906)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(754,234)	0	0	0	0	0	0	0	0	0	0	(754,234)	43
44	**TOTAL Special Cost Centers**	(754,234)	0	0	0	0	0	0	0	0	0	0	(754,234)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(810,701)	0	0	0	0	0	0	0	0	0	0	(810,701)	45

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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		N/A		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 [X] 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.**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2	Note: No members of the Board provided services to the nursing home nor owned business entities that provided services to the nursing home										2
3	See attached list of Board of Directors										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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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 [X]

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

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
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										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 Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Mid-Il Bank & Trust		X	Line of Credit		6/18/11			6/18/13	0.0500	1,055	6
7	LSN		X	Amort int for wk comp	$4,002.00	12/01/09	139,719	11,963	12/1/13	0.0200	753	7
8												8
9	TOTAL Facility Related				$4,002.00		$ 139,719	$ 11,963			$ 1,808	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 139,719	$ 11,963			$ 1,808	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **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.)**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost 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.)		$ 666	2
3. Under or (over) accrual (line 2 minus line 1).		$ 666	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 666	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008		8
2009		9
2010		10
2011		11
2012	N/A	12

Facility is a not-for-profit therefore not subject to real estate tax.
Non-care related real estate taxes have been removed from report or
Sch V, Line 33, Col 7.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lutheran Care Center COUNTY Effingham

FACILITY IDPH LICENSE NUMBER 0025023

CONTACT PERSON REGARDING THIS REPORT Karen Hille

TELEPHONE (618) 483-6136 FAX #: (618) 483-5607

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 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 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-02-016-021	Vacant Lot	$ 666.00	$
2.			$	$
3.	Facility is a not for profit entity therefore not subject to real estate taxes.		$	$
4.	Non-care related real estate taxes		$	$
5.	have been removed from report		$	$
6.	Sch V, Line 33, Col 7.		$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 666.00	$

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? X 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,884 B. General Construction Type: Exterior Brick Frame Steel Number of Stories One

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. [ ] (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).

Luther Villas - Independent Living 7 Units - 7,700 square feet
Luther Terrace - Independent Living 16 units - 13,688 square feet
Child Enrichment Center - Day Care 4,219 square feet

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: N/A
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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	239,085	1980	$ 35,000	1
2	Resident Care	197,415	1987	28,710	2
3	TOTALS	436,500		$ 63,710	3

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	96		1980	1969	$ 867,500	$	25	$	$	$ 867,500	4
5			1980	1969	12,000		25			12,000	5
6			1980	1974	141,000		25			141,000	6
7			1980	1969	10,000		25			10,000	7
8			1980	1977	1,000		25			1,000	8
	Improvement Type**										
9	Therapy Room			1981	3,764		25			3,764	9
10	Land Improvements			1980	28,500		25			28,500	10
11	Land Improvements			1986	2,000		25			2,000	11
12	Land Improvements			1987	2,143		25			2,143	12
13	Land Improvements			1991	491		25			491	13
14	Building Improvements			1981	3,485		5			3,485	14
15	Building Improvements			1982	6,557		20			6,557	15
16	Building Improvements			1982	163		10			163	16
17	Building Improvements			1985	940		10			940	17
18	Building Improvements			1985	2,512		20			2,512	18
19	Building Improvements			1986	955		10			955	19
20	Building Improvements			1986	1,949		20			1,949	20
21	Building Improvements			1987	2,150		10			2,150	21
22	Building Improvements			1987	1,023		20			1,023	22
23	Building Improvements			1988	1,500		10			1,500	23
24	Building Improvements			1989	16,021		10			16,021	24
25	Building Improvements			1989	241		15			241	25
26	Building Improvements			1989	14,979		20			14,979	26
27	Building Improvements			1990	6,315		5			6,315	27
28	Building Improvements			1990	20,381		10			20,381	28
29	Building Improvements			1990	10,176		15			10,176	29
30	Building Improvements			1990	1,656		20			1,656	30
31	Building Improvements			1991	6,000		10			6,000	31
32	Building Improvements			1992	7,122		7			7,122	32
33	Building Improvements			1992	4,345		10			4,345	33
34	Misc. Flooring/ Wallpaper			1993	3,762		5			3,762	34
35											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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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	Dining Room	1993	$ 82,632	$ 2,623	31.5	$ 2,623	$	$ 52,134	37
38	Sprinkler System	1994	31,932	798	40	798		15,336	38
39	Additional Patio Work	1994	1,725	43	40	43		824	39
40	Dining Room Floor	1994	2,788	70	40	70		1,341	40
41	Breakroom Wallpaper	1994	302	8	40	8		153	41
42	Admin Office Wallpaper	1994	381	10	40	10		190	42
43	Lobby Wall Covering	1994	2,759	69	40	69		1,323	43
44	Floor Tile	1994	683	17	40	17		326	44
45	Misc. Building Improvements	1994	1,408	35	40	35		671	45
46	Land Improvements- Sewer Line	1994	7,949	199	40	199		3,830	46
47	Land Imp. - Drainage Pipe	1994	860	21	40	21		405	47
48	Misc. Land Improvements	1994	1,279	32	40	32		616	48
49	Building Improvements	1995	7,804	195	40	195		3,647	49
50	Carpet for Lobby	1995	1,465		10			1,465	50
51	Office Wallpaper	1995	622		10			622	51
52	Front Office Wallpaper	1995	825		10			825	52
53	Activity Office Counter Top	1995	1,575		10			1,575	53
54	Flooring North Hall	1996	717		10			717	54
55	Air Conditioner Unit	1996	8,400		10			8,400	55
56	Air Conditioner Unit	1996	940		10			940	56
57	Air Conditioner Unit	1996	560		10			560	57
58	Gas Line	1996	947		10			947	58
59	Flooring Halls	1995	1,822		10			1,822	59
60	Flooring Halls	1994	1,267		10			1,267	60
61	Fire Alarm System	1996	2,429		10			2,429	61
62	Building Improvements	1996	697		10			697	62
63	Parking lot improvements	1997	1,500	75	20	75		1,238	63
64	Parking lot improvements	1997	2,510		10			2,510	64
65	Electrical Wiring	1997	1,171		10			1,171	65
66	5 ton Air Conditioner Unit	1997	5,330		10			5,330	66
67	Front Entrance Awning	1997	2,867		10			2,867	67
68	Electrical Wiring	1997	966		10			966	68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,359,742	$ 4,195		$ 4,195	$	$ 1,297,774	70

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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		$ 1,359,742	$ 4,195		$ 4,195	$	$ 1,297,774	1
2	New Administrative Offices	1997	77,471	2,905	40	2,905		37,358	2
3	Dietary Refrigeration System	1997	18,095		10			18,095	3
4	Cabinets and Counter Tops	1997	11,664		10			11,664	4
5	Roof	1998	178,417	8,921	20	8,921		138,275	5
6	Dry wall, blinds, flooring, paint, closets (Remodeling-Medicare Roo	1998	2,445	122	20	122		1,892	6
7	Plumbing, blinds, lighting (Remodeling-Medicare Rooms)	1998	1,220		10			1,220	7
8	Plumbing, paint, lumber (Remodeling-Medicare Rooms)	1998	834		10			834	8
9	Plumbing, carpeting, blinds, lumber (Remodeling-Medicare Rooms	1998	3,548		10			3,548	9
10	Plumbing, shelving, paint, draperies, cabinets, wall coverings (Med	1998	3,543		10			3,543	10
11	Parking lot improvements	1998	1,298		10			1,298	11
12	Building Improvements- per 1984 audit	1981	1,140		10			1,140	12
13	Building Improvements- per 1984 audit	1982	2,159		10			2,159	13
14	Building Improvements- per 1984 audit	1984	1,677		10			1,677	14
15	Landscaping	1999	4,080	204	20	204		2,958	15
16	Electrical, lighting (Remodeling-Medicare Rooms)	1999	295		10			295	16
17	Dry wall (Remodeling-Medicare Rooms)	1999	196		10			196	17
18	Closets (Remodeling-Medicare Rooms)	1999	1,474		10			1,474	18
19	Phone jacks, shelving, paint (Remodeling-Medicare Rooms)	1999	652		10			652	19
20	Cove Base (Medicare room remodeling)	1999	77		10			77	20
21	Plumbing, gas line (Laundry Expansion)	1999	3,156	158	20	158		2,290	21
22	Concrete, roof, lumber, building materials (Laundry Expansion)	1999	7,063	353	20	353		5,119	22
23	Brick work (Laundry Expansion)	1999	4,553	227	20	227		3,294	23
24	Concrete, roof, gas line, building materials (Laundry Expansion)	1999	2,708	135	20	135		1,959	24
25	Air conditioner improvements	1999	677		5			677	25
26	Wallcoverings, hand rails, chair rails (Remodeling- Medicare Roon	2000	1,684		10			1,684	26
27	Drywall, wall coverings, paint (Remodeling- Medicare Rooms)	2000	2,056		10			2,056	27
28	Hardware Supplies (Remodeling- Medicare Rooms)	2000	59		10			59	28
29	Wallcoverings, draperies, chair rails (Remodeling- Medicare Room	2000	8,853		10			8,853	29
30	Wallcovering (Remodeling-Medicare Rooms)	2000	59		10			59	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,700,895	$ 17,220		$ 17,220	$	$ 1,552,179	34

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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		$ 1,700,895	$ 17,220		$ 17,220	$	$ 1,552,179	1
2	Sidewalk	2000	2,300	115	20	115		1,553	2
3	Flooring	2002	6,306		10			6,306	3
4	Windows	2002	3,635		10			3,635	4
5	Seed for Lawn	2001	425		20			425	5
6	Chapel- Updated to 6/30/07 Audit Findings	2002	187,539	4,688	40	4,688		51,964	6
7	Windows- Updated to 6/30/07 Audit Findings	2002	13,270		10			13,270	7
8	Sidewalk- Updated to 6/30/07 Audit Findings	2002	1,042		10			1,042	8
9	Cabinets- Updated to 6/30/07 Audit Findings	2002	4,623		10			4,623	9
10	Wiring- Updated to 6/30/07 Audit Findings	2002	1,299		10			1,299	10
11	Landscaping- Updated to 6/30/07 Audit Findings	2002	3,140		10			3,140	11
12	Screen	2002	1,716		10			1,716	12
13	Cable- Updated to 6/30/07 Audit Findings	2002	3,977		10			3,977	13
14	Door Guard- Updated to 6/30/07 Audit Findings	2002	2,478		10			2,478	14
15	Driveway & parking lot	2002	87,004		10			87,004	15
16	Plants/Rock/Stone	2003	853	45	10	45		853	16
17	Window replacement project	2003	14,285	710	10	710		14,285	17
18	Laundry replacement	2002	1,983	102	10	102		1,983	18
19	Painting- hallways and west wing	2003	6,347	315	10	315		6,347	19
20	Painting- hallways	2003	2,230	111	10	111		2,230	20
21	Paintings- hallways	2003	5,000	500	10	500		5,000	21
22	Counter tops & cabinets	2003	696		7			696	22
23	Garage expansion	2004	15,214	761	20	761		7,229	23
24	Room painting and wall paper	2004	17,526	1,753	10	1,753		16,640	24
25	Painting building, trim & eaves	2004	1,978	198	10	198		1,798	25
26	Generator- Updated to 6/30/07 Audit findings	2004	101,836	10,183	10	10,183		92,498	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,187,597	$ 36,702		$ 36,702	$	$ 1,884,170	34

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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 12C, Carried Forward		$ 2,187,597	$ 36,702		$ 36,702	$	$ 1,884,170	1
2	Paint	2004	371	37	10	37		330	2
3	Window Coverings	2004	3,307	331	10	331		2,951	3
4	Wiring	2004	11,383	569	20	569		5,026	4
5	Garage Expansion	2005	373	19	20	19		163	5
6	Window Tint	2005	510	51	10	51		438	6
7	Rocks	2005	116	12	10	12		97	7
8	Review fee to IDPH for Therapy Building Plans	2006	6,000	240	25	240		1,800	8
9	Architecture fees for Therapy Building	2006	26,205	1,048	25	1,048		7,860	9
10	Sewer repair and road- Per 7/1/07 Capital Rate Review	2007	18,558	1,856	10	1,856		1,856	10
11	Physical Therapy/Activity Room Addition	2007	449,604	18,294	20	18,294		118,943	11
12	Fire Sprinklers	2006			10				12
13	Gutters & Awnings	2007			10				13
14	Architecture fees for Therapy Building	2007			20				14
15	A/C Unit for Kitchen	2007	4,863	486	10	486		3,159	15
16	Cabinets- Office	2007	4,741	474	10	474		3,101	16
17	Bath Tub w/Lift	2007	16,560	1,656	10	1,656		10,419	17
18	Blinds/ Wallpaper (3,999): In Ln. 12 per 7/1/07 Capital Rate Revie	2007			10				18
19	Beauty Shop and Painting- per 7/1/07 Capital Rate Review	2007	3,157	316	10	316		316	19
20	Seal Concrete	2008	2,951	422	7	422		2,321	20
21	Kitchen	2008	57,030	3,802	10-20	3,802		20,911	21
22	Therapy & Heart to Heart Dept Addition (plumbing, electrical, pai	2009			15				22
23	Curt Reardon- Installation of Lobby Flooring	2009	2,510	502	5	502		1,422	23
24	Lobby - Paint/Furniture	2009	5,768	667	15	667		2,296	24
25	Roof Addition	2010	75,292	3,764	20	3,764		13,174	25
26	Air Conditioner- South Hall	2010	7,200	720	10	720		1,698	26
27	Sprinkler System	2011	14,535	581	25	581		1,695	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,898,631	$ 72,548		$ 72,548	$	$ 2,084,146	34

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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 12D, Carried Forward		$ 2,898,631	$ 72,548		$ 72,548	$	$ 2,084,146	1
2	Dining Room Renovation								2
3	- Flooring, molding, counter tops	2011	22,589	1,503	15	1,503		3,234	3
4	- Painting	2011	2,539	508	5	508		1,099	4
5	- Electrical Work	2011	1,989	99	20	99		207	5
6	Nurses' Station (including adjacent Nurses' Office & Fax Room)								6
7	- Cabinets, counter tops, molding, piping, cabling & phone lines	2011	25,856	2,586	10	2,586		6,464	7
8	- Painting, plexiglass	2011	5,315	532	10	532		1,329	8
9	- Electrical Work	2011	3,919	392	10	392		980	9
10	Sprinklers	2011	5,000	333	15	333		749	10
11	Heat/ AC in Heart to Heart department	2011	2,615	261	10	261		587	11
12	Flooring - North and South Hall	2011			20				12
13	Resident Hallway Flooring - North and South Halls	2012	20,375	1,019	20	1,019		1,528	13
14	Resident Hallway Sprinkler System- North and South Halls	2012	27,947	699	40	699		1,048	14
15	Resident Hallway Air Conditioner - South Hall	2012	8,885	889	10	889		1,333	15
16									16
17	Fan Coil - Chapel Offices (Capitalized from Repairs)	2012	1,634	163	10	163		245	17
18									18
19	Flooring - Chapel Hall and DON office	2012	4,040	404	10	404		606	19
20									20
21	Sprinkler Protection, Dry Pendent & Air Compressor in Cooler, #5	2013	6,190	129	24	129		129	21
22	Boiler Installation: North & South Wings, #516	2013	15,500	258		258		258	22
23	Awning - Front of LCC Entrance, #517	2013	4,000	333		333		333	23
24	Replace Hall Lights: Remove and Install New Fixtures to Wall	2013	3,183	399		399		399	24
25	Sprinkler System - Nursing Home	2012			20				25
26	Sprinkler System - Nursing Home	2012			20				26
27	Flooring - North and South Hall	2012			20				27
28	Nurses Desk-Built In - North and South Hall	2012			20				28
29	Sprinkler System - Nursing Home	2012			20				29
30	Rock and Pea Gravel, #522	2013	75	15	5	15		15	30
31	A/C Unit, Activity, #524	2013	2,595	344	10	344		344	31
32	Gutters, #523	2013	2,300	500	20	500		500	32
33	LCC Building Flooring, Painting, Wiring, #489,490,495,497-499,50	2013	9,243	1,157	10	1,157		1,157	33
34	TOTAL (lines 1 thru 33)		$ 3,074,420	$ 85,070		$ 85,070	$	$ 2,106,689	34

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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	$ 289,164	$ 28,457	$ 28,457	$	5-25	$ 151,785	71
72	Current Year Purchases	19,105	1,324	1,324			1,324	72
73	Fully Depreciated Assets	672,882					672,882	73
74								74
75	TOTALS	$ 981,151	$ 29,781	$ 29,781	$		$ 825,991	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 Use	2001 Dodge E250 Van	2001	$ 39,825	$	$	$	5	$ 39,825	76
77	Facility Use	2011 Dodge Grand Caravan	2011	37,570	3,757	3,757		10	7,201	77
78	Facility Use	Chevy Lumina	2004	5,675				5	5,675	78
79										79
80	TOTALS			$ 83,070	$ 3,757	$ 3,757	$		$ 52,701	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,202,351	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 118,608	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 118,608	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)	$ 2,985,381	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	Luteran Villas	$ 1,156,844	$ 59,193	$ 522,033	86
87	Lutheran Terrace	1,111,507	41,903	488,535	87
88	Child Enrichment Center	529,270	22,665	167,841	88
89					89
90	Assets Adj. In PYs by IL HFS	330,569	19,108	147,639	90
91	TOTALS	$ 3,128,190	$ 142,869	$ 1,326,048	91

G. Construction-in-Progress

	Description	Cost	
92	CIP - Lutheran Villas	$ 7,000	92
93			93
94			94
95		$ 7,000	95

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

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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:	N/A			$			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: *

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.	/2014	$
13.	/2015	$
14.	/2016	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 4,315 Description: Dishwasher - 815; Nursing Equipment - 3,500
    (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			$ N/A	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

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

   It is the policy of the facility to only hire certified nurses aides.

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

ALLOCATION OF COSTS (d)

		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)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a-1	389 hrs	$ 12,653		$	$	389	$ 12,653	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		204	10,984		204	10,984	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	7400 hrs	152,281				7,400	152,281	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	10-2	# of prescrpts				40,850		40,850	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$ 164,934	204	$ 10,984	$ 40,850	7,993	$ 216,768	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.

STATE OF ILLINOIS

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 9/30/13 (last day of reporting year)

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	$ 613,406	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 18,000)	401,766		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,796		6
7	Other Prepaid Expenses	19,372		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,054,340	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	63,710		13
14	Buildings, at Historical Cost	3,710,720		14
15	Leasehold Improvements, at Historical Cost	2,342,423		15
16	Equipment, at Historical Cost	1,213,688		16
17	Accumulated Depreciation (book methods)	(4,311,449)		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): CIP	7,000		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,026,092	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,080,432	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 71,467	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	198,198		30
31	Accrued Taxes Payable (excluding real estate taxes)	80,445		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,915		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Payroll Liabilities	39,448		36
37	Resident Funds	4,517		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 396,990	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Lutheran Villas - Endowment Fund	565,245		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 565,245	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 962,235	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,118,197	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,080,432	$	48

***(See instructions.)**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 3,530,223	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,530,223	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(238,792)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (238,792)	17
	B. Transfers (Itemize):		
18	**Restatement of Net Assets**	(173,234)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (173,234)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,118,197	24 *

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,522,401	1
2	Discounts and Allowances for all Levels	8,847	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,531,248	3
	B. Ancillary Revenue		
4	Day Care	272,684	4
5	Other Care for Outpatients		5
6	Therapy	207,886	6
7	Oxygen	13,086	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 493,656	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	10,877	12
13	Barber and Beauty Care	22,552	13
14	Non-Patient Meals	31,384	14
15	Telephone, Television and Radio	71	15
16	Rental of Facility Space	378,822	16
17	Sale of Drugs	60,695	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,987	19
20	Radiology and X-Ray		20
21	Other Medical Services	31,085	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 545,473	23
	D. Non-Operating Revenue		
24	Contributions	99,219	24
25	Interest and Other Investment Income***	4,104	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 103,323	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Endowment Income	61,431	28
28a	Miscellaneous	28,856	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 90,287	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,763,987	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	993,768	31
32	Health Care	1,693,672	32
33	General Administration	1,155,911	33
	B. Capital Expense		
34	Ownership	144,505	34
	C. Ancillary Expense		
35	Special Cost Centers	773,349	35
36	Provider Participation Fee	241,574	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,002,779	40
41	**Income before Income Taxes (line 30 minus line 40)****	(238,792)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (238,792)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 993,837	44
45	Private Pay - Net Inpatient Revenue	2,110,953	45
46	Medicare - Net Inpatient Revenue	426,458	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,531,248	49

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

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

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

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,915	2,123	$ 62,997	$ 29.68	1
2	Assistant Director of Nursing	1,880	2,064	48,195	23.35	2
3	Registered Nurses	5,433	5,921	128,393	21.68	3
4	Licensed Practical Nurses	14,684	16,004	243,372	15.21	4
5	CNAs & Orderlies	67,793	72,743	688,526	9.47	5
6	CNA Trainees					6
7	Licensed Therapist	3,788	4,152	103,304	24.88	7
8	Rehab/Therapy Aides	4,001	4,404	61,630	13.99	8
9	Activity Director	1,938	2,123	32,223	15.18	9
10	Activity Assistants	13,748	14,466	137,127	9.48	10
11	Social Service Workers	2,197	2,398	52,642	21.95	11
12	Dietician	1,742	1,894	24,467	12.92	12
13	Food Service Supervisor	1,757	2,030	34,588	17.04	13
14	Head Cook					14
15	Cook Helpers/Assistants	30,760	33,121	313,872	9.48	15
16	Dishwashers					16
17	Maintenance Workers	4,465	4,834	72,518	15.00	17
18	Housekeepers	13,200	14,040	127,778	9.10	18
19	Laundry	9,105	9,965	103,834	10.42	19
20	Administrator	5,656	6,276	135,996	21.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,919	2,239	52,238	23.33	23
24	Clerical	5,433	5,894	67,901	11.52	24
25	Vocational Instruction					25
26	Academic Instruction	8,520	8,952	82,091	9.17	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	2,329	2,544	23,207	9.12	31
32	Other Health C: Care Plan Nurse	1,521	1,745	37,500	21.49	32
33	Other(specify) Quality Assr. Coor	1,724	1,900	26,708	14.06	33
34	TOTAL (lines 1 - 33)	205,508	221,831	$ 2,661,107 *	$ 12.00	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 6,429	ln 1, col 3	35
36	Medical Director	Monthly	6,000	ln 9, col3	36
37	Medical Records Consultant	Monthly	1,880	ln 10, col 3	37
38	Nurse Consultant	Monthly	268	ln 10, col 3	38
39	Pharmacist Consultant	Monthly	540	ln 10, col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	284	ln 11, col 3	44
45	Social Service Consultant	Monthly	284	ln 12, col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 15,685		49

C. CONTRACT NURSES

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

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karen Hille	Administrator	0	$ 83,427
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 83,427

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Paymaster	Payroll Services	$ 7,048
McGladrey	Accounting	56,412
CliftonLarsonAllen	Accounting	7,700
MDI Achieve	Computer Services	10,831
Taylor Law Offices	Legal	88
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 82,079

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 86,243
Unemployment Compensation Insurance	(987)
FICA Taxes	168,755
Employee Health Insurance	467,180
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	9,471
Employee Uniforms	9,768
Revenue for uniforms	(9,611)
TOTAL (agree to Schedule V, line 22, col.8)	$ 730,819

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	1,328
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Promotional Advertising	1,276
Newsletter Expense	203
Mediacom	839
Lifes Services Network	3,197
Misc. Dues & Subscriptions	16,008
Less: Public Relations Expense	( )
Non-allowable advertising	(203)
Yellow page advertising	(1,276)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,372

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	209
Seminar Expense	2,285
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,494

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
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9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/1/12 Ending: 9/30/13

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. **Life Services Network - $3,197**

(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 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **9,384** 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. $ **241,574**
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. $ **N/A** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **28,395**

(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? **None**
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? 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: **CliftonLarsonAllen LLP**

(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? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.