



Facility Name & ID Number Mendota Lutheran Home

# 0011593 Report Period Beginning: 01/01/14 Ending: 12/31/14

**III. STATISTICAL DATA**

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	14	Sheltered Care (SC)	14	5,110	5
6		ICF/DD 16 or Less			6
7	113	TOTALS	113	41,245	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	13,401	14,762	3,640	31,803	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC		1,158		1,158	12
13	DD 16 OR LESS					13
14	TOTALS	13,401	15,920	3,640	32,961	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.92%

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)  
N/A

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 3,640

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: 12/31/14 Fiscal Year: 12/31/14

\* 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: 01/01/14 Ending: 12/31/14

**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	361,361	54,422	9,118	424,901		424,901		424,901		1
2	Food Purchase		286,979		286,979		286,979	(13,745)	273,234		2
3	Housekeeping	140,502	20,959		161,461		161,461		161,461		3
4	Laundry	70,428	11,919		82,347		82,347		82,347		4
5	Heat and Other Utilities			139,592	139,592		139,592		139,592		5
6	Maintenance	76,479	4,118	53,788	134,385		134,385		134,385		6
7	Other (specify):* <a href="#">See Supplemental</a>										7
8	<b>TOTAL General Services</b>	648,770	378,397	202,498	1,229,665		1,229,665	(13,745)	1,215,920		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,485	21,485		21,485		21,485		9
10	Nursing and Medical Records	2,741,092	74,805	233,451	3,049,348		3,049,348		3,049,348		10
10a	Therapy										10a
11	Activities	79,731	10,268	1,267	91,266		91,266		91,266		11
12	Social Services	91,282	11,908	1,222	104,412		104,412		104,412		12
13	CNA Training										13
14	Program Transportation			1,964	1,964		1,964	(1,964)			14
15	Other (specify):* <a href="#">See Supplemental</a>										15
16	<b>TOTAL Health Care and Programs</b>	2,912,105	96,981	259,389	3,268,475		3,268,475	(1,964)	3,266,511		16
	<b>C. General Administration</b>										
17	Administrative	81,338			81,338		81,338		81,338		17
18	Directors Fees										18
19	Professional Services			145,783	145,783		145,783	(3,395)	142,388		19
20	Dues, Fees, Subscriptions & Promotions			34,957	34,957		34,957	(20,300)	14,657		20
21	Clerical & General Office Expenses	203,163	17,602	35,123	255,888		255,888	(23,298)	232,590		21
22	Employee Benefits & Payroll Taxes			943,400	943,400		943,400		943,400		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,140	8,140		8,140	(3,283)	4,857		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			67,503	67,503		67,503		67,503		26
27	Other (specify):* <a href="#">See Supplemental</a>										27
28	<b>TOTAL General Administration</b>	284,501	17,602	1,234,906	1,537,009		1,537,009	(50,276)	1,486,733		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,845,376	492,980	1,696,793	6,035,149		6,035,149	(65,985)	5,969,164		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.

## 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			284,891	284,891		284,891	(550)	284,341			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			23,308	23,308		23,308	(23,308)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* See Supplemental											36
37	<b>TOTAL Ownership</b>			308,199	308,199		308,199	(23,858)	284,341			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		221,048	671,057	892,105		892,105		892,105			39
40	Barber and Beauty Shops			20,991	20,991		20,991	(20,484)	507			40
41	Coffee and Gift Shops			2,069	2,069		2,069		2,069			41
42	Provider Participation Fee			227,885	227,885		227,885		227,885			42
43	Other (specify):* See Supplemental	32,898	828		33,726		33,726	(33,726)				43
44	<b>TOTAL Special Cost Centers</b>	32,898	221,876	922,002	1,176,776		1,176,776	(54,210)	1,122,566			44
	<b>GRAND TOTAL COST</b>											
45	(sum of lines 29, 37 & 44)	3,878,274	714,856	2,926,994	7,520,124		7,520,124	(144,053)	7,376,071			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

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/14 - 12/31/14**

---

**Page 4 Supplemental Schedule**

<b>Description</b>	<b>Salaries</b>	<b>Supplies</b>	<b>Other</b>
<b>Line 36 Detailed</b>			
Total	-	-	-
<b>Line 43 Detailed</b>			
Marketing and Business Development	32,898	828	
Total	32,898	828	-

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(13,745)	02		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	(23,308)	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	(22,808)	21		24
25	Fund Raising, Advertising and Promotional	(20,300)	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	(63,892)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (144,053)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (144,053)</b>		<b>37</b>

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Mendota Lutheran HomeID# 0011593Report Period Beginning: 01/01/14Ending: 12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Beauty Shop Revenue (To Extent of Expense)	\$ (20,484)	40	1
2	Transportation Revenue (To Extent of Expense)	(1,964)	14	2
3	Bank Charges and Other Expenses	(490)	21	3
4	Marketing Salaries	(32,898)	43	4
5	Marketing Supplies	(828)	43	5
6	Non-Allowable Depreciation	(550)	30	6
7	Legal Fees - Collections	(2,495)	19	7
8	Legal Fees - Retainers	(900)	19	8
9	Seminar Expenses - PY and Out of State	(3,283)	24	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	<b>Total</b>	(63,892)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mendota Lutheran Home# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	(13,745)	0	0	0	0	0	0	0	0	0	0	(13,745)	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>(13,745)</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>(13,745)</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	(1,964)	0	0	0	0	0	0	0	0	0	0	(1,964)	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>(1,964)</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>(1,964)</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	(3,395)	0	0	0	0	0	0	0	0	0	0	(3,395)	19
20	Fees, Subscriptions & Promotions	(20,300)	0	0	0	0	0	0	0	0	0	0	(20,300)	20
21	Clerical & General Office Expenses	(23,298)	0	0	0	0	0	0	0	0	0	0	(23,298)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,283)	0	0	0	0	0	0	0	0	0	0	(3,283)	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>(50,276)</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>(50,276)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(65,985)</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>(65,985)</b>	<b>29</b>



STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	(550)	0	0	0	0	0	0	0	0	0	0	(550) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(23,308)	0	0	0	0	0	0	0	0	0	0	(23,308) 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>(23,858)</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>(23,858) 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	(20,484)	0	0	0	0	0	0	0	0	0	0	(20,484) 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):*	(33,726)	0	0	0	0	0	0	0	0	0	0	(33,726) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(54,210)</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>(54,210) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(144,053)</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>(144,053) 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

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 Directors							1
2								2
3								3
4	Rev. Kevin Weeks							4
5	Rev. Mike Morrell							5
6	Rev. Tammy Anderson							6
7	Greta Bates							7
8	Lorraine Loomis							8
9	John Nielsen							9
10	Gloria Cogdal							10
11	Joanne Miller							11
12	Tim Munson							12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21	None of the above listed board							21
22	members received compensation nor							22
23	provided direct services to Mendota							23
24	Lutheran Home during 2014.							24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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:

01/01/14

Ending: 12/31/14

**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	<b>TOTALS</b>				\$	\$		\$	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 2013 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 2014 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:	2009	8	
	2010	9	
	2011	10	
	2012	11	
	2013	12	
<b>N/A - Non Profit Organization</b>			

	<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2013	\$	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:

01/01/14 Ending:

12/31/14

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).

Blank 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, Facility, and TOTALS.

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	\$ 262,939	\$		\$	\$	\$	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							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							17
18	Various			1985	17,212						18
19	Various			1986	3,552						19
20	Various			1987	3,811						20
21	Various			1988	23,165						21
22	Various			1989	13,729						22
23	Various			1990	30,245						23
24	Various			1991	27,799						24
25	Various			1993	12,260						25
26	Various			1994	158,849						26
27	Various			1995							27
28	Various			1996	14,410						28
29	Various			1997	195,176						29
30	Various			1998	252,286						30
31	Various			1999	56,256						31
32	Various			2000	13,233						32
33	Various			2001	343,393						33
34	Various			2002	18,447						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

**XI. OWNERSHIP COSTS (continued)**

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

1	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	2009	28,686					40
41	Various	2009	92,330					41
42	Various	2010	119,113					42
43	Fire Protection Systems	2011	24,424					43
44	Boilder	2011	20,757					44
45	Painting - Hallways and Wing Lounges	2011	7,040					45
46	Garage Construction	2011	50,300					46
47	Overead Doors	2011	3,170					47
48	Electrical Wiring	2011	2,895					48
49	Painting - Hallways and Wing Lounges	2012	38,163					49
50	Flooring - Therapy Department / Lounge	2012	11,067					50
51	Concrete Sidewalk	2012	21,032					51
52	Roof	2012	100,640					52
53	Walk In Cooler	2013	44,657					53
54	Hot Water Heaters and Installation (2)	2014	23,115					54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66	Financial Statement Depreciation			138,288		138,288		4,177,325
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)		\$ 6,311,987	\$ 138,288		\$ 138,288	\$	4,177,325

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	\$ 1,725,943	\$ 118,183	\$ 118,183	\$	3 - 15	\$ 1,340,846	71
72	Current Year Purchases	124,489	9,736	9,736		3 - 15	9,736	72
73	Fully Depreciated Assets							73
74	Disposals							74
75	TOTALS	\$ 1,850,432	\$ 127,919	\$ 127,919	\$		\$ 1,350,582	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	Patient Transportation	Dodge Caravan - 1998	1999	\$ 16,583	\$	\$	\$	5	\$ 16,583	76
77	Patient Transportation	Ford Elkhart - 2010	2010	50,002	10,000	10,000		5	45,002	77
78	Patient Transportation	Dodge Caravan - 2012	2012	40,669	8,134	8,134		5	20,335	78
79										79
80	TOTALS			\$ 107,254	\$ 18,134	\$ 18,134	\$		\$ 81,920	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)	\$ 8,701,374 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 284,341 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 284,341 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)	\$ 5,609,827 85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Land	\$ 5,000	\$	\$	86
87	Land (Including Demolition)	83,843			87
88	Tree of Life	10,562	550	5,147	88
89					89
90					90
91	TOTALS	\$ 99,405	\$ 550	\$ 5,147	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

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	<u>                  </u> /2015	\$ <u>                  </u>
13.	<u>                  </u> /2016	\$ <u>                  </u>
14.	<u>                  </u> /2017	\$ <u>                  </u>

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	<b>TOTAL</b>		\$	\$	21

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

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

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	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)	
<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	\$			\$	202,954	\$		\$	202,954	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					51,461				51,461	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 01	hrs					392,309				392,309	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						95,652			95,652	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							125,396			125,396	12	
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03							24,333			24,333	13	
14	TOTAL			\$				\$	671,057	\$	221,048	\$	892,105	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  
01/01/14 - 12/31/14**

---

**Page 16 Supplemental Schedule**

<b>Description</b>	<b>Supplies</b>	<b>Other</b>
Medical Supplies	112,402	
Therapy Supplies	7,109	
Other	5,885	1,554
Lab		10,372
Radiology		12,407
Total	<u>125,396</u>	<u>24,333</u>



Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning: 01/01/14

Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>90,000</u> )	871,709		3
4	Supply Inventory (priced at <u>Cost - FIFO</u> )	41,269		4
5	Short-Term Investments	1,780,236		5
6	Prepaid Insurance	99,715		6
7	Other Prepaid Expenses	10,584		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	12,679		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,816,192	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	521,044		13
14	Buildings, at Historical Cost	5,999,252		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,056,890		16
17	Accumulated Depreciation (book methods)	(5,614,974)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,962,212	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,778,404	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 575,363	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	630,050		29
30	Accrued Salaries Payable	93,755		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,539		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,690		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Supplemental Schedule</u>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,315,397	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Supplemental Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,315,397	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,463,007	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,778,404	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/14 - 12/31/14**

---

**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Interest Receivable	6,534	
Estates Receivable	4,156	
Metlife Forfeiture	1,989	
Total	12,679	-
<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>4,667,309</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>4,667,309</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(204,302)	<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>(204,302)</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>4,463,007</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	\$ 6,828,158	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,828,158	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	316,318	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 316,318	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	1,692	12
13	Barber and Beauty Care	20,484	13
14	Non-Patient Meals	13,745	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	64,168	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 100,089	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	145,387	24
25	Interest and Other Investment Income***	20,128	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 165,515	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	(94,258)	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ (94,258)	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,315,822	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,229,665	31
32	Health Care	3,268,475	32
33	General Administration	1,537,009	33
<b>B. Capital Expense</b>			
34	Ownership	308,199	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	948,891	35
36	Provider Participation Fee	227,885	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,520,124	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(204,302)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (204,302)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,844,375	44
45	Private Pay - Net Inpatient Revenue	3,260,773	45
46	Medicare - Net Inpatient Revenue	1,723,010	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,828,158	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  
01/01/14 - 12/31/14**

---

**Page 19 Supplemental Schedule**

Description	Total	Adjustment
<b>Line 28 - Other Revenue</b>		
Royalty Revenue	3,712	
Transportation Revenue (To extent of expense)	9,377	1,964
Vending Machine Commissions	680	
Unrealized Loss on Investments	(108,027)	
Total	(94,258)	1,964

Facility Name & ID Number Mendota Lutheran Home

# 0011593

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	1,786	2,080	\$ 70,691	\$ 33.99	1
2	Assistant Director of Nursing	1,794	2,080	62,874	30.23	2
3	Registered Nurses	22,521	23,626	615,799	26.06	3
4	Licensed Practical Nurses	18,984	21,166	528,067	24.95	4
5	CNAs & Orderlies	105,329	115,029	1,419,646	12.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,820	2,080	29,345	14.11	9
10	Activity Assistants	4,412	4,798	50,386	10.50	10
11	Social Service Workers	6,056	6,486	91,282	14.07	11
12	Dietician					12
13	Food Service Supervisor	1,816	2,080	39,182	18.84	13
14	Head Cook					14
15	Cook Helpers/Assistants	29,515	31,625	322,179	10.19	15
16	Dishwashers					16
17	Maintenance Workers	4,053	4,404	76,479	17.37	17
18	Housekeepers	10,911	12,288	140,502	11.43	18
19	Laundry	6,550	7,113	70,428	9.90	19
20	Administrator	1,818	2,080	81,338	39.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,307	14,354	203,163	14.15	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,859	3,273	44,015	13.45	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	1,415	1,560	32,898	21.09	33
34	TOTAL (lines 1 - 33)	234,946	256,122	\$ 3,878,274 *	\$ 15.14	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	\$ 9,118	01 - 03	35
36	Medical Director	21,485	09 - 03	36
37	Medical Records Consultant	900	10 - 03	37
38	Nurse Consultant	39,671	10 - 03	38
39	Pharmacist Consultant	5,770	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	1,267	11 - 03	44
45	Social Service Consultant	1,222	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 79,433		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 5,805	10 - 03	50
51	Licensed Practical Nurses	70,352	10 - 03	51
52	Certified Nurse Assistants/Aides	110,953	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 187,110		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Jon Ragsdale	Administrator	0	\$ 81,338	Workers' Compensation Insurance	\$ 93,358	IDPH License Fee	\$ 2,000	
				Unemployment Compensation Insurance	28,469	Advertising: Employee Recruitment	4,160	
				FICA Taxes	284,520	Health Care Worker Background Check (Indicate # of checks performed )	768	
				Employee Health Insurance	482,331	Patient Background Checks	215	
				Employee Meals		Advertising and Public Relations	20,345	
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues	6,101	
				401K Employee Match	25,403	Manuals and Subscriptions	1,369	
				Employee Recognition	22,009			
				Employee Physicals and Drug Testing	7,310			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 81,338			Less: Public Relations Expense	(13,299)	
B. Administrative - Other						Non-allowable advertising	(7,001)	
Description			Amount			Yellow page advertising	( )	
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$ 943,400	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 14,657	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Jeremy Brune & Associates, LLC	Accounting		\$ 20,092				Out-of-State Travel	\$
Guifoyle Law Firm	Legal		1,033					
Duane Morris, LLP	Legal		12,916				In-State Travel	3,900
Aplington, Kaurman, McCklintock & Steele	Legal (Collections)		2,495				Non-Allowable	(1,825)
Wessels Sherman	Legal (Retainer)		900					
DC Computers	IT Consulting		33,327				Seminar Expense	4,240
Wescom / Point Click Care	Data Processing		32,345				Non-Allowable	(1,458)
Cerner Corporation	Data Processing		12,456					
Paylocity	Data Processing		19,431				Entertainment Expense	( )
E Health Data Solution	Data Processing		4,402				(agree to Sch. V, line 24, col. 8)	
Other	Data Processing		6,386					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 145,783	TOTAL		\$	TOTAL	\$ 4,857

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/14 - 12/31/14**

---

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

Firm Name	Invoice Date	Description of Services	Total	Non-Allowable Amount
Duane Morris	03/01/14	IDPH Survey	12,314	-
Duane Morris	04/16/14	IDPH Survey	602	-
Guifoyle Law Firm	06/24/14	LaSalle County CC: 2014 SC 818	1,033	-
Total			13,949	-



**Mendota Lutheran Home  
Medicaid Cost Report  
01/01/14 - 12/31/14**

**Page 21 Supplemental Schedule - Seminar Schedule**

Name of Session	Sponsor	Attendee	Location	Seminar	Travel
MDS Certification	AANAC	Lazzarotto, Kari	Grand Rapids, MI	660	875
MDS Luncheon		Lazzarotto, Kari	Peru, IL		15
MDS Luncheon		Wren, Mary	Peru, IL		15
MDS Luncheon		Bowne, Sherri	Peru, IL		15
MDS Luncheon		Gray, Jan	Peru, IL		15
Restorative Nursing Certificate	Pathway Health	Badgett, Amber	Westmont, IL	225	194
Restorative Nursing Certificate	Pathway Health	Badgett, Amber	Westmont, IL	225	169
		Bowne, Sherri	Earlville, IL		18
Restorative Nursing Certificate	Pathway Health	Badgett, Amber	Westmont, IL	225	170
Restorative Nursing Certificate	Pathway Health	Badgett, Amber	Westmont, IL	225	172
Barb Bancroft Seminar	IVCC	Bowne, Sherri	Oglesby, IL	112	
Barb Bancroft Seminar	IVCC	Wren, Mary	Oglesby, IL	112	
MDS 3.0 Basics	Pathway Health	Bowne, Sherri	Brookefield, WI	399	486
MDS 3.0 Basics	Pathway Health	Wren, Mary	Brookefield, WI	399	331
CPR & AED Class	All Risk Training		Mendota, IL	304	
CPR & AED Class	All Risk Training		Mendota, IL	304	
Medicare 2014 Updates	Leading Age	Sue Wujek	Mendota, IL	99	
Medicare 2014 Updates	Leading Age	Anita Matuszewski	Mendota, IL		51
2014 Regional Training	NHRMA	Jon Ragsdale	DeKalb, IL	50	
Firing Without Fear	Wessels Sherman	Jon Ragsdale		325	121
Senior Living Conferences	Leading Age	Jon Ragsdale	Naperville, IL		90
Labor & Employment Law Power Seminar	Wessels Sherman	Marylee Simpson	Rock Island, IL		59
2014 Regional Training	NHRMA	Marylee Simpson	DeKalb, IL		84
Firing Without Fear	Wessels Sherman	Marylee Simpson	West Chicago, IL	50	
MDS 3.0 Interviewing Revisited	Leading Age	Julie Wicks	Mendota, IL	33	
MDS 3.0 Interviewing Revisited	Leading Age	Beck Deming	Mendota, IL	33	
MDS 3.0 Interviewing Revisited	Leading Age	Judy Spenader	Mendota, IL	33	
Spring 2014 Workshop	ANFP	Karen World	Springfield, IL	75	92
Nursing Meetings		Various	Mendota, IL		796
Prior Year Expenses					133
Current Year Accruals				352	
Sub-Total				4,240	3,900
Non-Allowable				(1,458)	(1,825)
Total				2,782	2,075

**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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	N/A											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

