



Facility Name & ID Number Pleasant View Luther Home

# 0012864 Report Period Beginning: 07/01/12 Ending: 06/30/13

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	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	90	Skilled (SNF)	90	32,850	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	90	TOTALS	90	32,850	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	9,065	13,255	7,239	29,559	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,065	13,255	7,239	29,559	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.98%

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)

None

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 06/28/1937

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 90 and days of care provided 6,026

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 6/30/13 Fiscal Year: 6/30/13

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

Facility Name &amp; ID Number

Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

**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	432,476	50,499	20,849	503,824		503,824	(790)	503,034		1
2	Food Purchase		330,958		330,958		330,958	(74,976)	255,982		2
3	Housekeeping	147,381	27,465	1,520	176,366		176,366		176,366		3
4	Laundry	40,007	14,454		54,461		54,461		54,461		4
5	Heat and Other Utilities			324,907	324,907		324,907		324,907		5
6	Maintenance	212,488	18,988	259,609	491,085		491,085	(15,385)	475,700		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	832,352	442,364	606,885	1,881,601		1,881,601	(91,151)	1,790,450		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			11,400	11,400		11,400		11,400		9
10	Nursing and Medical Records	2,190,743	120,378	48,746	2,359,867		2,359,867	(1,845)	2,358,022		10
10a	Therapy										10a
11	Activities	125,279	3,897	6,638	135,814		135,814		135,814		11
12	Social Services	57,330	795	423	58,548		58,548		58,548		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,373,352	125,070	67,207	2,565,629		2,565,629	(1,845)	2,563,784		16
	<b>C. General Administration</b>										
17	Administrative	101,342		24,000	125,342		125,342		125,342		17
18	Directors Fees										18
19	Professional Services			72,772	72,772		72,772		72,772		19
20	Dues, Fees, Subscriptions & Promotions			17,680	17,680		17,680		17,680		20
21	Clerical & General Office Expenses	349,288	22,101	215,226	586,615		586,615	(83,683)	502,932		21
22	Employee Benefits & Payroll Taxes			1,038,665	1,038,665		1,038,665		1,038,665		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,378	10,378		10,378		10,378		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			18,197	18,197		18,197		18,197		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	450,630	22,101	1,396,918	1,869,649		1,869,649	(83,683)	1,785,966		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,656,334	589,535	2,071,010	6,316,879		6,316,879	(176,679)	6,140,200		29

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

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

Facility Name &amp; ID Number

Pleasant View Luther Home

#0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

## 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			781,012	781,012		781,012	144,092	925,104			30
31	Amortization of Pre-Op. & Org.			31,082	31,082		31,082		31,082			31
32	Interest			1,311,457	1,311,457		1,311,457	(14,124)	1,297,333			32
33	Real Estate Taxes			37,438	37,438		37,438	(37,438)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,160,989	2,160,989		2,160,989	92,530	2,253,519			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		298,256	845,342	1,143,598		1,143,598		1,143,598			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			192,148	192,148		192,148		192,148			42
43	Other (specify):*	259,485	1,376	426,721	687,582		687,582	(687,582)				43
44	<b>TOTAL Special Cost Centers</b>	259,485	299,632	1,464,211	2,023,328		2,023,328	(687,582)	1,335,746			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,915,819	889,167	5,696,210	10,501,196		10,501,196	(771,731)	9,729,465			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 Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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.)

		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	(74,976)	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	144,092	30		9
10	Interest and Other Investment Income	(14,124)	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	(83,683)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(743,040)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (771,731)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (771,731)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Pleasant View Luther Home

ID# 0012864

Report Period Beginning: 07/01/12

Ending: 06/30/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Senior Fitness Revenue	\$ (1,845)	10	1
2	Rental Income	(11,700)	6	2
3	Miscellaneous Admin Income	0	21	3
4	Marketing Salaries and expenses	(260,294)	43	4
5	Luther Place and Estatees Expenses	(427,288)	43	5
6	Non care related property taxes	(37,438)	33	6
7	Pop Machine revenue	(790)	1	7
8	Non allowable seminar/travel		24	8
9	Capitalized Repairs	(3,685)	6	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>		(743,040)	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(790)	0	0	0	0	0	0	0	0	0	0	(790)	1
2	Food Purchase	(74,976)	0	0	0	0	0	0	0	0	0	0	(74,976)	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	(15,385)	0	0	0	0	0	0	0	0	0	0	(15,385)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(91,151)</b>	<b>0</b>	<b>(91,151)</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	(1,845)	0	0	0	0	0	0	0	0	0	0	(1,845)	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	<b>TOTAL Health Care and Programs</b>	<b>(1,845)</b>	<b>0</b>	<b>(1,845)</b>	<b>16</b>									
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(83,683)	0	0	0	0	0	0	0	0	0	0	(83,683)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(83,683)</b>	<b>0</b>	<b>(83,683)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(176,679)</b>	<b>0</b>	<b>(176,679)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12 Ending:

06/30/13

## 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	144,092	0	0	0	0	0	0	0	0	0	0	144,092	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(14,124)	0	0	0	0	0	0	0	0	0	0	(14,124)	32
33	Real Estate Taxes	(37,438)	0	0	0	0	0	0	0	0	0	0	(37,438)	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>92,530</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>92,530</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	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):*	(687,582)	0	0	0	0	0	0	0	0	0	0	(687,582)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(687,582)</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>(687,582)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(771,731)</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>(771,731)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Lutheran Home for the Aged Inc	100	See attached		See attached		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
	V	17 Administrative Expenses	\$ 24,000	Lutheran Life Communities		\$ 24,000	\$	1
	V							2
	V							3
	V							4
	V							5
	V							6
	V							7
	V							8
	V							9
	V							10
	V							11
	V							12
	V							13
14	Total		\$ 24,000			\$ 24,000	\$ *	14

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

Facility Name & ID Number

Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/12 Ending: 06/30/13

## 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0.00	441,505	3	7.50	Salary	\$ 33,113	17-3	1
2	Jim Holbrook	Vice President	Administrative	0.00	288,850	2	4.90	Salary	14,090	17-3	2
3	Carl Moellenkamp	Treasurer	Administrative	0.00	292,944	7	15.90	Salary	46,605	17-3	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 93,808		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 Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending: 06/30/13

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

Name of Related Organization Lutheran Life Communities  
 Street Address 800 W. Oakton St  
 City / State / Zip Code Arlington Heights, IL 60004  
 Phone Number (847) 368-7400  
 Fax Number (847) 368-7302

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

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	17	Administrative	Direct allocation		\$	\$		\$ 24,000	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				\$	\$		\$ 24,000	25

Facility Name & ID Number

Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

**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	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	<b>A. Directly Facility Related</b>																
	<b>Long-Term</b>																
1				See Attached subschedule			\$	\$			\$						
2																	
3																	
4																	
5																	
	<b>Working Capital</b>																
6				See Attached subschedule													
7																	
8																	
9	<b>TOTAL Facility Related</b>						\$	\$			\$						
	<b>B. Non-Facility Related*</b>																
10				See Attached subschedule													
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$						
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ Line # \_\_\_\_\_

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>				
1. Real Estate Tax accrual used on 2012 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 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. <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:	2008	_____	8	<b>FOR BHF USE ONLY</b>		
	2009	_____	9			
	2010	_____	10			
	2011	_____	11			
	2012	_____	12			
				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 Pleasant View Luther Home COUNTY Lasalle

FACILITY IDPH LICENSE NUMBER 0012864

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

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

Enter the tax index number and real estate tax assessed for 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)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u>_____</u>	\$ <u>_____</u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?                 YES                 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.**



**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		1957	1957	\$ 170,416	\$	40	\$	\$	\$ 170,416	4
5		1960	1960	122,955		40			122,955	5
6	59	1962	1962	766,241		40			766,241	6
7	122	1977	1977	3,768,795		40	94,220	94,220	3,439,025	7
8										8
<b>Improvement Type**</b>										
9	Various		1980	3,398		20			2,829	9
10	Various		1981	20,400		20			20,400	10
11	Various		1982	85,607		20			85,607	11
12	Various		1983	46,385		20			46,385	12
13	Various		1984	51,282		20			51,282	13
14	Various		1985	68,023		20			68,023	14
15	Various		1986	13,364		20	233	233	12,824	15
16	Various		1987	7,961		20			7,961	16
17	Various		1988	7,182		20	93	93	6,684	17
18	Various		1991	12,726		20	424	424	9,188	18
19	Various		1995	21,584		20	724	724	13,515	19
20	Various		1996	196,509		20			196,509	20
21	Various		1997	37,277		20			37,277	21
22	Various		2001	23,145		20	1,728	1,728	22,464	22
23	Various		2002	1,370,163		20	54,807	54,807	657,684	23
24	Various		2003	2,730		20	214	214	2,352	24
25	Various		2004	5,098		20	510	510	5,100	25
26	Various		2005	1,350		20	54	54	486	26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										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 Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69					781,012		(781,012)	69
70		\$ 6,802,591	\$ 781,012		\$ 153,007	\$ (628,005)	\$ 5,745,207	70

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

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,802,591	\$ 781,012		\$ 153,007	\$ (628,005)	\$ 5,745,207	1
2	Air handler repair	2006	2,953		20	148	148	888	2
3	Generator equipment	2006	3,450		20	173	173	1,382	3
4	Cable & wire install	2006	2,705		20	135	135	1,081	4
5	Architectural plans	2006	2,942		20	147	147	1,176	5
6	Carpeting and new doors	2006	8,189		20	409	409	3,274	6
7	Duct work	2006	2,824		20	141	141	1,129	7
8	Floor Tubs	2006	2,519		20	126	126	1,008	8
9	New door	2006	1,200		20	60	60	480	9
10	Floor Tubs	2006	23,640		20	1,182	1,182	9,456	10
11	Phone system	2006	28,628		20	1,431	1,431	11,450	11
12	Phone system	2006	22,734		20	1,137	1,137	9,095	12
13	Roofing-chapel	2006	5,966		20	298	298	2,087	13
14	B/C electrical wiring	2006	1,505		20	75	75	526	14
15	B/C electrical wiring	2006	8,087		20	404	404	2,829	15
16	PVLH lots - blacktop	2006	22,216		20	1,111	1,111	7,776	16
17	Kitchen project	2006	350,634		20	17,532	17,532	122,723	17
18	Chapel - up front repairs	2006	11,798		20	590	590	4,130	18
19	Painting east/north chapel	2006	2,790		20	140	140	979	19
20	AC repair	2007	4,072		20	204	204	1,499	20
21	Carpeting - chaplains office	2007	1,000		20	50	50	350	21
22	New door in hc room 205	2007	1,350		20	68	68	475	22
23	Wall in rear entranced framed	2007	1,528		20	76	76	533	23
24	Install 6 new fire doors	2007	20,240		20	1,012	1,012	7,084	24
25	Paint exterior hc building	2007	48,715		20	2,436	2,436	14,616	25
26	Automatic doors - front entrance	2007	4,350		20	218	218	1,307	26
27	Security key pad in elevator - hc	2007	8,245		20	412	412	2,473	27
28	Carpet & tile - senior fit room hc	2007	4,500		20	225	225	1,350	28
29	Care tracker wiring and outlets	2007	9,328		20	466	466	2,797	29
30	Paint, mortar therapy and demo senior fit room	2007	2,198		20	110	110	660	30
31	Boiler isolation valve	2007	4,634		20	232	232	1,391	31
32	Ceiling tiles - senior fit room	2007	1,332		20	67	67	401	32
33	Landscaping	2007	11,070		20	554	554	3,323	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,429,933	\$ 781,012		\$ 184,374	\$ (596,638)	\$ 5,964,935	34

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

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 7,429,933	\$ 781,012		\$ 184,374	\$ (596,638)	\$ 5,964,935	1
2	Heat exchange & burner hc boiler	2008	9,416		20	471	471	2,826	2
3	A/C compressor hc	2008	8,550		20	428	428	2,567	3
4	Exterior fixtures	2008	3,290		20	165	165	989	4
5	AC Repair	2008	4,109		20	205	205	1,025	5
6	Air compressor for building temperature control	2008	5,100		20	255	255	1,275	6
7	K tags stairwells wire partition wall panels	2008	872		20	44	44	220	7
8	Stairwell railing	2008	1,688		20	84	84	420	8
9	Relocate sprinkler head in stairwell	2008	459		20	23	23	115	9
10	Upgrade access panels	2008	397		20	20	20	100	10
11	Upgrade fire caulking pvlh	2008	8,249		20	412	412	2,060	11
12	Compressor for 1st floor a/c system	2009	7,450		20	373	373	2,237	12
13	Door closers	2009	3,267		20	163	163	815	13
14	Fire stop putty	2009	161		20	8	8	40	14
15	Ceiling drainage tiles	2009	414		20	21	21	105	15
16	Fire stop caulk and draining tiles	2009	900		20	45	45	225	16
17	Fire caulking lobby and hallways	2009	1,500		20	75	75	375	17
18	Fire caulking health center	2009	4,213		20	211	211	1,055	18
19	Fire alarm and smoke detector issues	2009	8,767		20	438	438	2,190	19
20	Roof repair	2009	2,790		20	140	140	700	20
21	A/C Repair	2009	7,226		20	361	361	1,805	21
22	A/C Repair	2009	2,715		20	136	136	680	22
23	Repair HVAC	2010	3,485		20	174	174	696	23
24	Repair Boiler	2010	5,517		20	276	276	1,104	24
25	Repir A/C Unit	2011	2,533		20	127	127	381	25
26	Repair A/C unit	2011	2,746		20	137	137	411	26
27	Repair Water Line	2011	3,934		20	197	197	591	27
28	Health Center Remodel - floor, ceiling, painting, decorating	2012	11,069,349		20	553,467	553,467	1,106,934	28
29	Hoffman Development Fees	2013	51,157		20	2,558	2,558	2,558	29
30	Paint Gazebo and metal doors	2013	3,685		20	184	184	184	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,653,872	\$ 781,012		\$ 745,571	\$ (35,441)	\$ 7,099,618	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,088,241	\$	\$ 174,234	\$ 174,234	10	\$ 1,101,295	71
72	Current Year Purchases	52,987		5,299	5,299	10	5,299	72
73	Fully Depreciated Assets	1,127,642					1,127,642	73
74								74
75	TOTALS	\$ 3,268,870	\$	\$ 179,533	\$ 179,533		\$ 2,234,236	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		various		\$ 87,332	\$	\$	\$		\$ 87,332	76
77		transport van, bus, paint		10,014					10,014	77
78										78
79										79
80	TOTALS			\$ 97,346	\$	\$	\$		\$ 97,346	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)	\$ 22,039,694	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 781,012	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 925,104	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 144,092	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,431,200	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	Parking lot lights and improv 79-80	\$ 8,536	\$	\$	86
87	Garage & Improv - 1964-84	27,310			87
88	Admin res & improv 1960	25,262			88
89	Land - various estates 1990	90,787			89
90	House - Willard Avenue 1987	72,500			90
91	TOTALS	\$ 224,395	\$	\$	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: \_\_\_\_\_

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<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. \_\_\_\_\_ /2014                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

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.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/12 Ending: 06/30/13  
 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.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39-03	hrs			845,342			845,342	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39-02	# of prescrpts				298,256		298,256	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			\$		\$ 845,342	\$ 298,256		\$ 1,143,598	14	

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

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning: 07/01/12

Ending:

06/30/13

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/13

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,451,089	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,244,826		3
4	Supply Inventory (priced at )	26,861		4
5	Short-Term Investments	114,318		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	45,783		7
8	Accounts Receivable (owners or related parties)	(5,742,928)		8
9	Other(specify):	6,635,245		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,775,194	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	347,068		13
14	Buildings, at Historical Cost	26,100,779		14
15	Leasehold Improvements, at Historical Cost	108,672		15
16	Equipment, at Historical Cost	2,699,975		16
17	Accumulated Depreciation (book methods)	(9,817,662)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	3,608,686		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	1,059,752		23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 24,107,270	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 27,882,464	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 679,120	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	254,539		29
30	Accrued Salaries Payable	316,383		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,004		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	211,857		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See grouping schedule	451,710		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,926,613	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	23,044,678		39
40	Mortgage Payable	1,892,232		40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See grouping schedule	3,178,853		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 28,115,763	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 30,042,376	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,159,912)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 27,882,464	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,658,532)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,658,532)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(501,476)	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)	\$ (501,476)	17
<b>B. Transfers (Itemize):</b>			
18	rounding	96	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 96	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (2,159,912)	24 *

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

**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	\$ 7,881,579	1
2	Discounts and Allowances for all Levels	(2,041,731)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 5,839,848</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,296,522	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,296,522</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	74,976	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	11,700	16
17	Sale of Drugs	284,861	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29,197	19
20	Radiology and X-Ray	18,832	20
21	Other Medical Services	171,237	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 590,803</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	92,249	24
25	Interest and Other Investment Income***	14,124	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 106,373</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>see grouping schedule</u>	1,166,174	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 1,166,174</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 9,999,720</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,881,601	31
32	Health Care	2,565,629	32
33	General Administration	1,869,649	33
<b>B. Capital Expense</b>			
34	Ownership	2,160,989	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,831,180	35
36	Provider Participation Fee	192,148	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 10,501,196</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(501,476)</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (501,476)</b>	43

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

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

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

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

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

Facility Name & ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,755	1,950	\$ 93,018	\$ 47.70	1
2	Assistant Director of Nursing					2
3	Registered Nurses	20,178	22,420	635,391	28.34	3
4	Licensed Practical Nurses	9,430	10,478	258,747	24.69	4
5	CNAs & Orderlies	81,869	90,966	1,175,306	12.92	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,212	11,347	125,279	11.04	10
11	Social Service Workers	1,755	1,950	57,330	29.40	11
12	Dietician	1,661	1,846	26,524	14.37	12
13	Food Service Supervisor	9,788	10,875	186,720	17.17	13
14	Head Cook					14
15	Cook Helpers/Assistants	17,657	19,619	174,477	8.89	15
16	Dishwashers	4,370	4,855	44,755	9.22	16
17	Maintenance Workers	16,505	18,339	212,488	11.59	17
18	Housekeepers	7,053	7,837	147,381	18.81	18
19	Laundry	3,630	4,033	40,007	9.92	19
20	Administrator	1,755	1,950	101,342	51.97	20
21	Assistant Administrator					21
22	Other Administrative	17,781	19,757	349,288	17.68	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,753	1,948	28,281	14.52	31
32	Other Health Care marketing	3,193	3,548	99,769	28.12	32
33	Other(specify)	6,770	7,522	159,716	21.23	33
34	TOTAL (lines 1 - 33)	217,116	241,240	\$ 3,915,819 *	\$ 16.23	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant			35	
36	Medical Director	120	11,400	9-03	36
37	Medical Records Consultant	32	1,784	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	192	2,904	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				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	344	\$ 16,088		49

C. CONTRACT NURSES

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



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												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Pleasant View Luther Home

# 0012864

Report Period Beginning:

07/01/12

Ending:

06/30/13

## 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) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? n/a
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 27,114 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. \$ 192,148  
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. \$ \_\_\_\_\_
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? no  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a
- c. What percent of all travel expense relates to transportation of nurses and patients? 100
- d. Have vehicle usage logs been maintained? yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes
- g. Does the facility transport residents to and from day training? 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: KMPG
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes  
Attach invoices and a summary of services for all architect and appraisal fees.