FOR BHF USE

LL1

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

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

I. IDPH License ID Number: 0012864

Facility Name: Pleasant View Luther Home

Address: 505 College Avenue (Number) Ottawa (City) 61350 (Zip Code)

County: Lasalle

Telephone Number: (815) 434-1130 **Fax #** (815) 434-1135

HFS ID Number:

Date of Initial License for Current Owners: 1959

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Rob Schlicht **Telephone Number:** (414) 431-9335
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2010 to 06/30/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Rob Schlicht, Director
(Firm Name & Address) Wipfli LLP, 10000 Innovation Drive, Suite 250, Milwaukee, WI 53226
(Telephone) (414) 431-9335 Fax # (414) 431-9303

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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 7/1/10

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	90	Skilled (SNF)	90	32,850	1
2		Skilled Pediatric (SNF/PED)			2
3	42	Intermediate (ICF)	42	15,330	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	132	TOTALS	132	48,180	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	12,645	10,493	6,034	29,172	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,645	10,493	6,034	29,172	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 60.55%

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

none (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 [x]

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

YES [ ] NO [x]

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 [x]

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

YES [y] NO [ ] If YES, enter number of beds certified 122 and days of care provided 5,485

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: 6/30/11 Fiscal Year: 6/30/11

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	469,025	49,615	28,067	546,707		546,707	(1,467)	545,240			1
2	Food Purchase		285,114		285,114		285,114	(69,672)	215,442			2
3	Housekeeping	177,678	30,049	1,131	208,858		208,858		208,858			3
4	Laundry	59,293	15,814	254	75,361		75,361		75,361			4
5	Heat and Other Utilities			336,224	336,224		336,224		336,224			5
6	Maintenance	225,513	19,888	185,259	430,660		430,660	(41,272)	389,388			6
7	Other (specify):*											7
8	**TOTAL General Services**	931,509	400,480	550,935	1,882,924		1,882,924	(112,411)	1,770,513			8
	B. Health Care and Programs											
9	Medical Director			11,400	11,400		11,400		11,400			9
10	Nursing and Medical Records	2,582,639	121,901	46,875	2,751,415		2,751,415	(1,123)	2,750,292			10
10a	Therapy											10a
11	Activities	131,184	6,045	22,400	159,629		159,629		159,629			11
12	Social Services	58,102	842	1,547	60,491		60,491		60,491			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,771,925	128,788	82,222	2,982,935		2,982,935	(1,123)	2,981,812			16
	C. General Administration											
17	Administrative	78,001		24,000	102,001		102,001		102,001			17
18	Directors Fees											18
19	Professional Services			25,694	25,694		25,694		25,694			19
20	Dues, Fees, Subscriptions & Promotions			11,744	11,744		11,744		11,744			20
21	Clerical & General Office Expenses	384,649	51,163	107,251	543,063		543,063	(96,596)	446,467			21
22	Employee Benefits & Payroll Taxes			1,218,710	1,218,710		1,218,710		1,218,710			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,956	7,956		7,956	(278)	7,678			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			14,542	14,542		14,542		14,542			26
27	Other (specify):*											27
28	**TOTAL General Administration**	462,650	51,163	1,409,897	1,923,710		1,923,710	(96,874)	1,826,836			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,166,084	580,431	2,043,054	6,789,569		6,789,569	(210,408)	6,579,161			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.

Facility Name & ID Number Pleasant View Luther Home #0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			278,787	278,787		278,787	6,674	285,461			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			137,852	137,852		137,852	(8,727)	129,125			32
33	Real Estate Taxes			9,883	9,883		9,883	(9,883)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			426,522	426,522		426,522	(11,936)	414,586			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		201,071	840,055	1,041,126		1,041,126		1,041,126			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			72,864	72,864		72,864		72,864			42
43	Other (specify):*	104,347	5,034	349,448	458,829		458,829	(458,829)				43
44	TOTAL Special Cost Centers	104,347	206,105	1,262,367	1,572,819		1,572,819	(458,829)	1,113,990			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,270,431	786,536	3,731,943	8,788,910		8,788,910	(681,173)	8,107,737			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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(69,672)	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	6,674	30		9
10	Interest and Other Investment Income	(8,727)	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	(13,660)	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				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (85,385)		$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule	(595,788)		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (595,788)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (681,173)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Pleasant View Luther Home

ID# 0012864

Report Period Beginning: 07/01/2010

Ending: 06/30/2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Senior fitness revenue	$ (1,123)	10	1
2	Rental Income	(32,059)	6	2
3	Miscellaneous Admin income	(82,936)	21	3
4	Marketing Salaries and expenses	(220,950)	43	4
5	Luther Place and Estates expenses	(237,879)	43	5
6	Non-care related property taxes	(9,883)	33	6
7	Pop machine revenue	(1,467)	1	7
8	Non allowable seminar/travel	(278)	24	8
9	Capitalized Repairs	(9,213)	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	**Total**	(595,788)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pleasant View Luther Home **#** 0012864 **Report Period Beginning:** 07/01/2010 **Ending:** 06/30/2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(1,467)	0	0	0	0	0	0	0	0	0	0	(1,467)	1
2	Food Purchase	(69,672)	0	0	0	0	0	0	0	0	0	0	(69,672)	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	(41,272)	0	0	0	0	0	0	0	0	0	0	(41,272)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(112,411)	0	0	0	0	0	0	0	0	0	0	(112,411)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,123)	0	0	0	0	0	0	0	0	0	0	(1,123)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,123)	0	0	0	0	0	0	0	0	0	0	(1,123)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(96,596)	0	0	0	0	0	0	0	0	0	0	(96,596)	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	(278)	0	0	0	0	0	0	0	0	0	0	(278)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(96,874)	0	0	0	0	0	0	0	0	0	0	(96,874)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(210,408)	0	0	0	0	0	0	0	0	0	0	(210,408)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pleasant View Luther Home # 0012864 **Report Period Beginning:** 07/01/2010 **Ending:** 06/30/2011

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	6,674	0	0	0	0	0	0	0	0	0	0	6,674	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(8,727)	0	0	0	0	0	0	0	0	0	0	(8,727)	32
33	Real Estate Taxes	(9,883)	0	0	0	0	0	0	0	0	0	0	(9,883)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(11,936)	0	0	0	0	0	0	0	0	0	0	(11,936)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(458,829)	0	0	0	0	0	0	0	0	0	0	(458,829)	43
44	**TOTAL Special Cost Centers**	(458,829)	0	0	0	0	0	0	0	0	0	0	(458,829)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(681,173)	0	0	0	0	0	0	0	0	0	0	(681,173)	45

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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. [x] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Administrative Expenses	$ 24,000	Lutheran Life Communities		$ 24,000	$	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			$ 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: 07/01/2010 Ending: 06/30/2011

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: 07/01/2010 Ending: 06/30/2011

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0.00	447,598	4	10.00	Salary	$ 44,760	17-3	1
2	Jim Holbrook	Vice President	Administrative	0.00	275,098	4	10.00	Salary	27,510	17-3	2
3	Carl Moellenkamp	Treasurer	Administrative	0.00	270,484	8	20.00	Salary	54,097	17-3	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 126,367		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: 07/01/2010 Ending: 6/30/2011

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 [x] NO [ ]

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

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

	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Mission Investment Fund		x	Mortgage	$17,079.00	8/06	$ 2,600,000	$ 2,221,032	7/26	4.6250	$ 135,279	1
2	Capital Interest										2,573	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$17,079.00		$ 2,600,000	$ 2,221,032			$ 137,852	9
	B. Non-Facility Related*											
10	Interest Income										(8,727)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (8,727)	14
15	TOTALS (line 9+line14)						$ 2,600,000	$ 2,221,032			$ 129,125	15

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.)**

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pleasant View Luther Home **#** 0012864 **Report Period Beginning:** 07/01/2010 **Ending:** 06/30/2011

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	2006	8
	2007	9
	2008	10
	2009	11
	2010	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	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.**

2010 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 2010 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 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 125,137 B. General Construction Type: Exterior _____ Frame Brick-concrete Number of Stories _____

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Pleasant View Luther Place - duplexes for independent living - 20 units available

Pleasant View Luther Estates - duplexes for independent living - 14 units available

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.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	522,750		$ 19,606	1
2					2
3	TOTALS	522,750		$ 19,606	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1957	1957	$ 170,416	$	40	$	$	$ 170,416	4
5			1960	1960	122,955		40			122,955	5
6	59		1962	1962	766,241	920	40	920		765,449	6
7	122		1977	1977	3,768,795	94,220	40	94,220		3,250,585	7
8											8
	Improvement Type**										
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	471	471	66,459	14
15	Various			1986	13,364		20	233	233	12,358	15
16	Various			1987	7,961		20			7,961	16
17	Various			1988	7,182		20	93	93	6,498	17
18	Various			1991	12,726		20	424	424	8,340	18
19	Various			1995	21,584		20	724	724	12,067	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	19,008	22
23	Various			2002	1,370,163		20	54,807	54,807	548,070	23
24	Various			2003	2,730		20	214	214	1,924	24
25	Various			2004	5,098		20	510	510	4,080	25
26	Various			2005	1,350		20	54	54	378	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: 07/01/2010 Ending: 06/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69	Financial Statement Depreciation			183,647			(183,647)		69
70	TOTAL (lines 4 thru 69)		$ 6,802,591	$ 278,787		$ 154,398	$ (124,389)	$ 5,436,837	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 6,802,591	$ 278,787		$ 154,398	$ (124,389)	$ 5,436,837	1
2	Air handler repair	2006	2,953		20	148	148	592	2
3	Generator equipment	2006	3,450		20	173	173	1,036	3
4	Cable & wire install	2006	2,705		20	135	135	811	4
5	Architectural plans	2006	2,942		20	147	147	882	5
6	Carpeting and new doors	2006	8,189		20	409	409	2,456	6
7	Duct work	2006	2,824		20	141	141	847	7
8	Floor Tubs	2006	2,519		20	126	126	756	8
9	New door	2006	1,200		20	60	60	360	9
10	Floor Tubs	2006	23,640		20	1,182	1,182	7,092	10
11	Phone system	2006	28,628		20	1,431	1,431	8,588	11
12	Phone system	2006	22,734		20	1,137	1,137	6,821	12
13	Roofing-chapel	2006	5,966		20	298	298	1,491	13
14	B/C electrical wiring	2006	1,505		20	75	75	376	14
15	B/C electrical wiring	2006	8,087		20	404	404	2,021	15
16	PVLH lots - blacktop	2006	22,216		20	1,111	1,111	5,554	16
17	Kitchen project	2006	350,634		20	17,532	17,532	87,659	17
18	Chapel - up front repairs	2006	11,798		20	590	590	2,950	18
19	Painting east/north chapel	2006	2,790		20	140	140	699	19
20	AC repair	2007	4,072		20	204	204	1,091	20
21	Carpeting - chaplains office	2007	1,000		20	50	50	250	21
22	New door in hc room 205	2007	1,350		20	68	68	339	22
23	Wall in rear entranced framed	2007	1,528		20	76	76	381	23
24	Install 6 new fire doors	2007	20,240		20	1,012	1,012	5,060	24
25	Paint exterior hc building	2007	48,715		20	2,436	2,436	9,744	25
26	Automatic doors - front entrance	2007	4,350		20	218	218	871	26
27	Security key pad in elevator - hc	2007	8,245		20	412	412	1,649	27
28	Carpet & tile - senior fit room hc	2007	4,500		20	225	225	900	28
29	Care tracker wiring and outlets	2007	9,328		20	466	466	1,865	29
30	Paint, mortor therapy and demo senior fit room	2007	2,198		20	110	110	440	30
31	Boiler isolation vlave	2007	4,634		20	232	232	927	31
32	Ceiling tiles - senior fit room	2007	1,332		20	67	67	267	32
33	Landscaping	2007	11,070		20	554	554	2,215	33
34	TOTAL (lines 1 thru 33)		$ 7,429,933	$ 278,787		$ 185,765	$ (93,022)	$ 5,593,827	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 7,429,933	$ 278,787		$ 185,765	$ (93,022)	$ 5,593,827	1
2	Heat exchange & burner hc boiler	2008	9,416		20	471	471	1,884	2
3	A/C compressor hc	2008	8,550		20	428	428	1,711	3
4	Exterior fixtures	2008	3,290		20	165	165	659	4
5	AC Repair	2008	4,109		20	205	205	615	5
6	Air compressor for building temperature control	2008	5,100		20	255	255	765	6
7	K tags stairwells wire partition wall panels	2008	872		20	44	44	132	7
8	Stairwell railing	2008	1,688		20	84	84	252	8
9	Relocate sprinkler head in stairwell	2008	459		20	23	23	69	9
10	Upgrade access panels	2008	397		20	20	20	60	10
11	Upgrade fire caulking pvlh	2008	8,249		20	412	412	1,236	11
12	Compressor for 1st floor a/c system	2009	7,450		20	373	373	1,491	12
13	Door closers	2009	3,267		20	163	163	489	13
14	Fire stop putty	2009	161		20	8	8	24	14
15	Ceiling drainage tiles	2009	414		20	21	21	63	15
16	Fire stop caulk and draining tiles	2009	900		20	45	45	135	16
17	Fire caulking lobby and hallways	2009	1,500		20	75	75	225	17
18	Fire caulking health center	2009	4,213		20	211	211	633	18
19	Fire alarm and smoke detector issues	2009	8,767		20	438	438	1,314	19
20	Roof repair	2009	2,790		20	140	140	420	20
21	A/C Repair	2009	7,226		20	361	361	1,083	21
22	A/C Repair	2009	2,715		20	136	136	408	22
23	Repair HVAC	2010	3,485		20	174	174	348	23
24	Repair Boiler	2010	5,517		20	276	276	552	24
25	Repir A/C Unit	2011	2,533		20	127	127	127	25
26	Repair A/C unit	2011	2,746		20	137	137	137	26
27	Repair Water Line	2011	3,934		20	197	197	197	27
28					20				28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,529,681	$ 278,787		$ 190,753	$ (88,035)	$ 5,608,856	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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	$ 896,485	$	$ 89,649	$ 89,649	10	$ 868,945	71
72	Current Year Purchases	30,576		3,058	3,058	10	3,058	72
73	Fully Depreciated Assets	1,127,642					1,127,642	73
74								74
75	TOTALS	$ 2,054,703	$	$ 92,706	$ 92,706		$ 1,999,645	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 bus paint & repair		10,014		2,002	2,002	5	10,014	77
78										78
79										79
80	TOTALS			$ 97,346	$	$ 2,002	$ 2,002		$ 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)	$ 9,701,336	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 278,787	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 285,461	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 6,674	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 7,705,846	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 & 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.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ Description:
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

* 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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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

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

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

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home

STATE OF ILLINOIS
0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			840,055			840,055	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				200,969		200,969	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			$		$ 840,055	$ 200,969		$ 1,041,024	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

STATE OF ILLINOIS

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2011 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,809,513	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	573,157		3
4	Supply Inventory (priced at)	28,108		4
5	Short-Term Investments	143,117		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	38,876		7
8	Accounts Receivable (owners or related parties)	(2,655,053)		8
9	Other(specify):	4,733,987		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,671,705	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	347,068		13
14	Buildings, at Historical Cost	9,826,804		14
15	Leasehold Improvements, at Historical Cost	44,650		15
16	Equipment, at Historical Cost	1,365,245		16
17	Accumulated Depreciation (book methods)	(8,117,005)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	14,207,521		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 17,674,283	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 22,345,988	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 587,137	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	122,645		28
29	Short-Term Notes Payable	93,300		29
30	Accrued Salaries Payable	325,169		30
31	Accrued Taxes Payable (excluding real estate taxes)	23,760		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	164,418		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other (see grouping schedule)	2,910,858		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,227,287	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	16,577,303		39
40	Mortgage Payable	2,127,752		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 18,705,055	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 22,932,342	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (586,354)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 22,345,988	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (2,400,869)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (2,400,869)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,814,515	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)**	$ 1,814,515	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (586,354)	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,781,481	1
2	Discounts and Allowances for all Levels	(1,108,361)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,673,120	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,525,737	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,525,737	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,519	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	69,672	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	32,059	16
17	Sale of Drugs	198,597	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	26,412	19
20	Radiology and X-Ray	19,571	20
21	Other Medical Services	72,403	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 420,233	23
	D. Non-Operating Revenue		
24	Contributions	69,153	24
25	Interest and Other Investment Income***	8,727	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 77,880	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See grouping schedule	2,906,455	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,906,455	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,603,425	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,882,924	31
32	Health Care	2,982,935	32
33	General Administration	1,923,710	33
	B. Capital Expense		
34	Ownership	426,522	34
	C. Ancillary Expense		
35	Special Cost Centers	1,499,955	35
36	Provider Participation Fee	72,864	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,788,910	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,814,515	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,814,515	43

* **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.** **SEE ACCOUNTANTS' COMPILATION REPORT**

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,755	1,950	$ 74,049	$ 37.97	1
2	Assistant Director of Nursing	1,821	2,023	64,054	31.66	2
3	Registered Nurses	18,140	20,156	573,385	28.45	3
4	Licensed Practical Nurses	22,417	24,908	547,032	21.96	4
5	CNAs & Orderlies	85,509	95,010	1,132,520	11.92	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,802	10,891	131,184	12.05	10
11	Social Service Workers	3,520	3,911	58,102	14.86	11
12	Dietician	1,640	1,822	23,827	13.08	12
13	Food Service Supervisor	7,975	8,861	138,327	15.61	13
14	Head Cook	3,117	3,463	38,980	11.26	14
15	Cook Helpers/Assistants	16,486	18,318	187,717	10.25	15
16	Dishwashers	8,171	9,079	80,174	8.83	16
17	Maintenance Workers	12,544	13,938	225,513	16.18	17
18	Housekeepers	15,186	16,873	177,678	10.53	18
19	Laundry	5,347	5,941	59,293	9.98	19
20	Administrator	1,384	1,538	78,001	50.72	20
21	Assistant Administrator					21
22	Other Administrative	15,318	17,020	384,649	22.60	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					31
32	Other Health C: marketing	3,510	3,900	104,346	26.76	32
33	Other(specify) nurse admin	5,551	6,168	191,600	31.06	33
34	TOTAL (lines 1 - 33)	239,193	265,770	$ 4,270,431 *	$ 16.07	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	120	11,400	09-03	36
37	Medical Records Consultant	32	1,752	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	192	3,699	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	925	11-03	44
45	Social Service Consultant	3	200	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	363	$ 17,976		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Becky Cattani	Administrator	0	$ 30,692
Cindy Duncan	Administrator	0	47,309
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 78,001

B. Administrative - Other

Description	Amount
Lutheran Life Communities Management Fees	$ 24,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 24,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Wipfli LLP	Cost reports	$ 4,300
Mcvey & Parsky	Legal	2,665
Lasalle County Clerk	Legal	40
Hupp Lanuti	Legal	1,291
Chuach & Techson	Legal	17,398
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 25,694

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 162,807
Unemployment Compensation Insurance	40,926
FICA Taxes	305,995
Employee Health Insurance	560,782
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
STD/LTD/Life	65,278
SS Tax Fundraising	5,752
Retirment contributions	71,623
Other	674
Employee physicals	6,358
Benefit offsets	(1,485)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,218,710

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

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,320
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
Licenses and support fees	2,345
Dues and subscriptions	7,079
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 11,744

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	7,956
non allowable travel/seminar	(278)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,678

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pleasant View Luther Home **#** 0012864 **Report Period Beginning:** 07/01/2010 **Ending:** 06/30/2011

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. $ **29,670** 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.

(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. $ **72,864**
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.

SEE ACCOUNTANTS' COMPILATION REPORT

(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. $ **69,672**

(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: **KPMG**

(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.