

Facility Name & ID Number Pleasant View Luther Home

0012864 Report Period Beginning: 7/01/2014 Ending: 6/30/2015

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 7/27/2011

	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	7,472	17,020	5,549	30,041	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,472	17,020	5,549	30,041	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.45%

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

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 6/28/1937

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 5,549

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2015 Fiscal Year: 6/30/2015

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

Facility Name & ID Number

Pleasant View Luther Home

0012864

Report Period Beginning:

7/01/2014

Ending:

6/30/2015

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
	A. General Services										
1	Dietary	514,720	35,389	4,352	554,461		554,461		554,461		1
2	Food Purchase		404,834		404,834		404,834	(106,625)	298,209		2
3	Housekeeping	160,033	31,348	231	191,612		191,612		191,612		3
4	Laundry	30,524	10,699		41,223		41,223		41,223		4
5	Heat and Other Utilities			329,345	329,345		329,345		329,345		5
6	Maintenance	162,464	23,543	354,506	540,513		540,513	(11,862)	528,651		6
7	Other (specify):*										7
8	TOTAL General Services	867,741	505,813	688,434	2,061,988		2,061,988	(118,487)	1,943,501		8
	B. Health Care and Programs										
9	Medical Director			13,475	13,475		13,475		13,475		9
10	Nursing and Medical Records	2,220,440	145,825	47,197	2,413,462		2,413,462	(4,575)	2,408,887		10
10a	Therapy										10a
11	Activities	129,705	4,765	6,004	140,474		140,474		140,474		11
12	Social Services	48,857	647	325	49,829		49,829		49,829		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,399,002	151,237	67,001	2,617,240		2,617,240	(4,575)	2,612,665		16
	C. General Administration										
17	Administrative			110,070	110,070	99,690	209,760		209,760		17
18	Directors Fees										18
19	Professional Services			69,346	69,346		69,346	(19,575)	49,771		19
20	Dues, Fees, Subscriptions & Promotions			17,155	17,155		17,155		17,155		20
21	Clerical & General Office Expenses	392,844	36,117	215,923	644,884	(99,690)	545,194	(75,811)	469,383		21
22	Employee Benefits & Payroll Taxes			911,528	911,528		911,528	(66,732)	844,796		22
23	Inservice Training & Education										23
24	Travel and Seminar			13,936	13,936		13,936	(3,451)	10,485		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			24,006	24,006		24,006		24,006		26
27	Other (specify):*										27
28	TOTAL General Administration	392,844	36,117	1,361,964	1,790,925		1,790,925	(165,569)	1,625,356		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,659,587	693,167	2,117,399	6,470,153		6,470,153	(288,631)	6,181,522		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.

STATE OF ILLINOIS

Part V Supplement

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning 7/01/2014

Ending: 6/30/2015

Schedule V - Cost Center Expenses/Reclassifications - Supplemental Schedule

		To Line	From Line
Reclassify administrative wages	\$ 99,690	17	21

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	
	D. Ownership											
30	Depreciation			1,210,873	1,210,873		1,210,873	(173,593)	1,037,280			30
31	Amortization of Pre-Op. & Org.			39,490	39,490		39,490		39,490			31
32	Interest			1,682,604	1,682,604		1,682,604	(47,678)	1,634,926			32
33	Real Estate Taxes			203,280	203,280		203,280	(116,716)	86,564			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			3,136,247	3,136,247		3,136,247	(337,987)	2,798,260			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		197,299	807,561	1,004,860		1,004,860		1,004,860			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			199,552	199,552		199,552		199,552			42
43	Other (specify):* Marketing/AL/IL	305,801	3,602	221,028	530,431		530,431	(704,024)	(173,593)			43
44	TOTAL Special Cost Centers	305,801	200,901	1,228,141	1,734,843		1,734,843	(704,024)	1,030,819			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,965,388	894,068	6,481,787	11,341,243		11,341,243	(1,330,642)	10,010,601			45

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

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	(85,555)	02		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(11,862)	6		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(47,678)	32		10
11	Discounts, Allowances, Rebates & Refunds	(20,567)	2		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	(75,811)	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 Other Non-allowable	(1,089,169)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,330,642)		\$	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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,330,642)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Pleasant View Luther Home

ID# 0012864

Report Period Beginning: 7/01/2014

Ending: 6/30/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Senior Fitness Revenue	\$ (4,575)	10	1
2				2
3				3
4	Luther Place and Estates/Marketing	(704,024)	43	4
5	Non-Allowable Depreciation	(173,593)	30	5
6	Marketing Benefits	(22,218)	22	6
7	AL Benefits	(44,514)	22	7
8	Marketing Transportation	(3,451)	24	8
9	Vending Revenue	(503)	02	9
10	Disallowed Professional Fees	(19,575)	19	10
11	Non-Allowable Real Estate Taxes	(116,716)	33	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	(1,089,169)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning:

7/01/2014

Ending:

6/30/2015

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(106,625)	0	0	0	0	0	0	0	0	0	0	(106,625)	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	(11,862)	0	0	0	0	0	0	0	0	0	0	(11,862)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(118,487)	0	0	0	0	0	0	0	0	0	0	(118,487)	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	(4,575)	0	0	0	0	0	0	0	0	0	0	(4,575)	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	(4,575)	0	0	0	0	0	0	0	0	0	0	(4,575)	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	(19,575)	0	0	0	0	0	0	0	0	0	0	(19,575)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(75,811)	0	0	0	0	0	0	0	0	0	0	(75,811)	21
22	Employee Benefits & Payroll Taxes	(66,732)	0	0	0	0	0	0	0	0	0	0	(66,732)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,451)	0	0	0	0	0	0	0	0	0	0	(3,451)	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	(165,569)	0	0	0	0	0	0	0	0	0	0	(165,569)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(288,631)	0	0	0	0	0	0	0	0	0	0	(288,631)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning:

7/01/2014 Ending:

6/30/2015

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)	
	D. Ownership													
30	Depreciation	(173,593)	0	0	0	0	0	0	0	0	0	0	(173,593)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(47,678)	0	0	0	0	0	0	0	0	0	0	(47,678)	32
33	Real Estate Taxes	(116,716)	0	0	0	0	0	0	0	0	0	0	(116,716)	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	(337,987)	0	0	0	0	0	0	0	0	0	0	(337,987)	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):*	(704,024)	0	0	0	0	0	0	0	0	0	0	(704,024)	43
44	TOTAL Special Cost Centers	(704,024)	0	0	0	0	0	0	0	0	0	0	(704,024)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,330,642)	0	0	0	0	0	0	0	0	0	0	(1,330,642)	45

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	Lutheran Home for the Aged	Arlington Heights	Lutheran Life Ministr	Arlington Heights	Parent Holding Cor
		Pleasant View Luther Home	Ottawa	Lutheran Life Commu	Arlington Heights	Management Consu
		St. Pauls House & Health Care Center	Chicago	Lutheran Foundation	Arlington Heights	Fundraising
		Wittenberg Lutheran Village	Crown Point	Lutheran Community	Arlington Heights	Support Services
		Arlington of Naples (under Construction)	Naples			
		Luther Oaks	Bloomington			

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 7/01/2014 Ending: 6/30/2015

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	294,821	3	7.50	Salary	\$ 23,904	17-3	1
2	Jim Holbrook	Vice President	Administrative	0.00	228,525	2	4.88	Salary	11,719	17-3	2
3	Carl Moellenkamp	Treasurer	Administrative	0.00	104,795	7	12.50	Salary	14,971	17-3	3
4	Lori Fedyk	Treasurer	Administrative	0.00	139,089	6	15.00	Salary	24,545	17-3	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 75,139		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:

7/01/2014

Ending: 7/30/2015

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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (_____) _____
 Fax Number (_____) _____

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

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

2014 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 Charles Babec

TELEPHONE (815) 434-1130 FAX #: (815) 434-1135

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(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. <u>22-14-416-016</u>	<u>1019 University Ave</u>	\$ <u>1,057.92</u>	\$ <u> </u>
2. <u>22-14-401-019</u>	<u>505 College Ave</u>	\$ <u>200,786.82</u>	\$ <u>86,563.55</u>
3. <u>22-77-014-004 - 10</u>	<u>928- 952 Pleasant View</u>	\$ <u>1,435.26</u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u><u>203,280.00</u></u>	\$ <u><u>86,563.55</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? X YES NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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.**

Pleasant View Luther Home
 6/30/2015
 RE Tax Allocation

<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
22-14-416-016	1019 University Ave - Vacant Lot	\$ 1,058	-
22-14-401-019	505 College Ave	\$ 200,787	86,564
22-77-014-004 - 10	928- 952 Pleasant View - Vacant Lot	\$ 1,435	-

Allocation Calculation			
	Facility Units	Total Units	% Applicable to Nursing Home
Square Feet	72,788	168,834	43%

Tax ID	Total Tax	Allocation %	Tax Applicable to Nursing Home (Total Tax * Allocation %)
22-14-416-016	1,058	0%	-
22-14-401-019	200,787	43%	86,564
22-77-014-004 - 10	1,435	0%	-

Facility Name & ID Number Pleasant View Luther Home

0012864 Report Period Beginning:

7/01/2014 Ending:

6/30/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 125,137 B. General Construction Type: Exterior Brick Frame Brick-Concrete Number of Stories 4

C. Does the Operating Entity? (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? (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

Pleasant View Hearthstone - Apartments for Assisted Living - 41 units available

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

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF</u>	<u>522,750</u>		<u>\$ 339,943</u>	1
2					2
3	TOTALS	<u>522,750</u>		<u>\$ 339,943</u>	3

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning:

7/01/2014

Ending:

6/30/2015

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	\$	\$	\$
5			1960	1960	64,957		40			
6	59		1962	1962	767,743		40			
7	122		1977	1977	3,768,795		40			
8										
	Improvement Type**									
9		1980 Building & Land Improvements		1980	8,096					
10		1981 Building & Land Improvements		1981	95,606					
11		1982 Building & Land Improvements		1982	109,621					
12		1983 Building & Land Improvements		1983	52,137					
13		1984 Building & Land Improvements		1984	51,282					
14		1985 Building & Land Improvements		1985	68,023					
15		1986 Building & Land Improvements		1986	12,076					
16		1987 Building & Land Improvements		1987	82,723					
17		1988 Building & Land Improvements		1988	7,182					
18		1991 Building & Land Improvements		1991	12,726					
19		1992 Building & Land Improvements		1992	41,495					
20		1995 Building & Land Improvements		1995	21,584					
21		1996 Building & Land Improvements		1996	196,509					
22		1997 Building & Land Improvements		1997	37,277					
23		2001 Building & Land Improvements		2001	47,645					
24		2002 Building & Land Improvements		2002	1,370,163					
25		2003 Building & Land Improvements		2003	6,130					
26		2004 Building & Land Improvements		2004	5,098					
27		2005 Building & Land Improvements		2005	1,350					
28		Wall in rear entrance		2007	1,528					
29		Install 6 new fire doors		2007	20,240					
30		Painting Exterior of Health Center Building PV		2007	48,715					
31		University Avenue House (1019) for PV Campus Expansion South Side		2007	94,530					
32		Trees Arborvitea (80) for Pleasant View South Border		2007	11,070					
33		Heat Exchange & Burner for HC Boiler		2008	9,416					
34		A/C Compressor Health Center		2008	8,550					
35		Air Compressor for Building Temperature Control		2008	5,100					
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:

7/01/2014

Ending:

6/30/2015

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	K Tags Stairwells Wire Partition Wall Panels in HC w/Conway	2008	\$ 872	\$		\$	\$	\$	37
38	Stairwell Railing Project KTag Upgrade	2009	1,688						38
39	K Tag Relocate Sprinkler Head in Stairwell	2009	459						39
40	K Tag Upgrade Access Panels	2009	397						40
41	K Tag Upgrade Fire Caulking PVLH	2009	8,249						41
42	KTag Door Closers (20) for B Wing Area	2009	3,267						42
43	KTag Fire Stop Putty	2009	161						43
44	KTag Ceiling Drainage Tiles	2009	414						44
45	KTag Paintable Fire Stop Caulking Guns	2009	262						45
46	KTag Fire Stop Caulk & Drainage Tiles	2009	900						46
47	KTag Fire Caulking Lobby and Hallways	2009	1,500						47
48	KTag Fire Caulking Health Center	2009	4,213						48
49	KTag Fire Alarm&Smoke Detector Issues	2009	8,767						49
50	Building-Health Care Center Remodel	2011	11,069,349						50
51	Building - AL Hearthstone	2011	4,380,283						51
52	Willard & Cornell Road Improvement	2011	14,471						52
53	Sidewalk (Trench)	2011	2,225						53
54	Sidewalk (West Side)	2011	1,687						54
55	Resurface Townhome Road	2011	38,051						55
56	Additional Scope / POC items for PH1 (Health Center)	2012	387,637						56
57	Hearthstone Building Additional Scope / POC	2012	169,132						57
58	Underground Water Pipe	2012	7,588						58
59	Hoffman Development Fees Ph1 and PH2	2013	51,157						59
60	Remote Fire Alarm Annunciator	2013	1,848						60
61	Roof HVAC Silencer	2013	41,926						61
62	Hearthstone 17 unit addition PH4	2014	2,984,440						62
63	Village Square Building PH3	2014	5,220,883						63
64	Steps Voidfilled	2014	1,345						64
65	Bifold Doors	2015	3,660						65
66	Unit 101H Carpet	2015	3,348						66
67	Unit 103 Carpet	2015	2,107						67
68									68
69	Financial Statement Depreciation			780,005		780,005		8,056,251	69
70	TOTAL (lines 4 thru 69)		\$ 31,610,069	\$ 780,005		\$ 780,005	\$	\$ 8,056,251	70

**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	\$ 2,169,985	\$ 242,682	\$ 242,682	\$	Var	\$ 813,205	71
72	Current Year Purchases	82,301	6,751	6,751		Var	6,751	72
73	Fully Depreciated Assets	519,017				Var	519,017	73
74								74
75	TOTALS	\$ 2,771,303	\$ 249,433	\$ 249,433	\$		\$ 1,338,973	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	See Attachment			\$	\$ 7,842	\$ 7,842	\$	Various	\$ 86,862	76
77										77
78										78
79										79
80	TOTALS			\$	\$ 7,842	\$ 7,842	\$		\$ 86,862	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)	\$ 34,721,315	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,037,280	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,037,280	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,482,086	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	Non-Allowable	\$ 3,680,193	\$ 173,593	\$ 2,500,158	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 3,680,193	\$ 173,593	\$ 2,500,158	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: 7/01/2014

Ending: 6/30/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ _____

Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

* 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: 7/01/2014 Ending: 6/30/2015
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><u>It is a prerequisite before hiring that the CNA certification has already been achieved.</u></p>	<p>2. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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		3	4
		1	2		
		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.

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	V39-3	hrs			807,561			807,561	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	V39-2	# of prescrpts					197,299		197,299	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			\$		\$ 807,561	\$ 197,299		\$ 1,004,860	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 & ID Number Pleasant View Luther Home

0012864

Report Period Beginning: 7/01/2014

Ending:

6/30/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6/30/2015

(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	\$ 1,050,984	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>132,264</u>)	923,564		3
4	Supply Inventory (priced at <u>cost</u>)	44,371		4
5	Short-Term Investments	15,062		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	32,799		7
8	Accounts Receivable (owners or related parties)	(4,881,906)		8
9	Other(specify): <u>Interest Receivable</u>	2,319,677		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (495,449)	\$	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	34,562,747		14
15	Leasehold Improvements, at Historical Cost	108,672		15
16	Equipment, at Historical Cost	3,160,651		16
17	Accumulated Depreciation (book methods)	(11,982,244)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	185,138		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deferred Financing/Cost to Acqui</u>	1,011,490		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 27,393,522	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 26,898,073	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 680,909	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	293,743		29
30	Accrued Salaries Payable	328,111		30
31	Accrued Taxes Payable (excluding real estate taxes)	13,392		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	205,561		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	425,763		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,947,479	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	22,753,412		39
40	Mortgage Payable	1,653,804		40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>	3,770,150		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 28,177,366	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 30,124,845	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,226,772)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 26,898,073	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,803,584)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,803,584)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(423,192)	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) Rounding	4	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (423,188)	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)	\$ (3,226,772)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Pleasant View Luther Home# 0012864Report Period Beginning: 7/01/2014Ending: 6/30/2015

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,588,518	1
2	Discounts and Allowances for all Levels	(2,367,939)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,220,579	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,409,395	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,409,395	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	1,594	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	85,555	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	11,862	16
17	Sale of Drugs	184,642	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	24,486	19
20	Radiology and X-Ray	25,283	20
21	Other Medical Services	201,959	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 535,381	23
D. Non-Operating Revenue			
24	Contributions	81,927	24
25	Interest and Other Investment Income***	29,164	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 111,091	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>See Attachment</u>	641,605	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 641,605	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,918,051	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,061,988	31
32	Health Care	2,617,240	32
33	General Administration	1,790,925	33
B. Capital Expense			
34	Ownership	3,136,247	34
C. Ancillary Expense			
35	Special Cost Centers	1,535,291	35
36	Provider Participation Fee	199,552	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,341,243	40
41	Income before Income Taxes (line 30 minus line 40)**	(423,192)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (423,192)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,038,899	44
45	Private Pay - Net Inpatient Revenue	3,790,583	45
46	Medicare - Net Inpatient Revenue	670,516	46
47	Other-(specify) <u>AL/HMO/Free Care</u>	1,720,581	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,220,579	49

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

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

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

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

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning:

7/01/2014

Ending:

6/30/2015

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	1,950	1,950	\$ 92,554	\$ 47.46	1
2	Assistant Director of Nursing					2
3	Registered Nurses	31,398	31,398	886,090	28.22	3
4	Licensed Practical Nurses	1,923	1,923	47,723	24.82	4
5	CNAs & Orderlies	75,833	75,833	966,630	12.75	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,269	9,269	139,308	15.03	10
11	Social Service Workers	1,950	1,950	48,258	24.75	11
12	Dietician	1,100	1,100	16,724	15.20	12
13	Food Service Supervisor	8,745	8,745	177,958	20.35	13
14	Head Cook	1,954	1,954	24,821	12.70	14
15	Cook Helpers/Assistants	28,129	28,129	269,420	9.58	15
16	Dishwashers	2,010	2,010	18,896	9.40	16
17	Maintenance Workers	8,176	8,176	163,476	19.99	17
18	Housekeepers	15,194	15,194	159,294	10.48	18
19	Laundry	2,824	2,824	31,535	11.17	19
20	Administrator	1,913	1,913	99,690	52.11	20
21	Assistant Administrator					21
22	Other Administrative	11,576	11,576	262,820	22.70	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	1,946	1,946	28,830	14.82	31
32	Other Health C: AL/IL/Marketing	19,757	19,757	319,496	16.17	32
33	Other(specify) <u>Nursing Admin</u>	11,401	11,401	211,865	18.58	33
34	TOTAL (lines 1 - 33)	237,048	237,048	\$ 3,965,388 *	\$ 16.73	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	13,475	9-03	36
37	Medical Records Consultant	32	1,822	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	192	8,706	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	6	297	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	350	\$ 24,300		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. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Becky Cattani	Local Administrator		\$ 99,690	Workers' Compensation Insurance	\$ 118,326	IDPH License Fee	\$		
				Unemployment Compensation Insurance	85,128	Advertising: Employee Recruitment	440		
				FICA Taxes	296,051	Health Care Worker Background Check			
				Employee Health Insurance	387,371	(Indicate # of checks performed _____)			
				Employee Meals		Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions & Publications	3,545		
				Retirement	14,663	Dues and Memberships	13,170		
				Life Insurance	8,979				
				Benefit Offset	(3,938)				
				Employee Physicals	4,423				
				403B	525	Less: Public Relations Expense	()		
				Less:Non-Reimbursable Benefits	(66,732)	Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 99,690	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 17,155	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Management Fee			\$ 110,070				Out-of-State Travel	\$	
							In-State Travel	9,938	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							Seminar Expense	3,998	
			\$ 110,070				Less: Non-Reimbursable	(3,451)	
C. Professional Services				TOTAL			Entertainment Expense		()
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)		
Clifton Larson Allen	Accounting		\$ 18,240				TOTAL	\$ 10,485	
Real Valuation Group - RVG	Appraisal Services		6,000						
Smith, Hemmesch, Burke & Kaczynski	Tax Assessment		7,500						
Jeffrey Asset Management	Management Fees		5,154						
Smith Affiliated Capital Corporation	Management Fees		511						
Ziegler Lotsoff Capital Management	Management Fees		2,863						
Wells Fargo	Trustee Fees		7,475						
Chuhak & Tecson P.C.	Legal		8,216						
Hupp, Lanuti, Irion & Burton	Legal		630						
Circuit Clerk of LaSalle	Legal		323						
McVey & Parsky LLC	Legal		6,359						
Illinois Department of Health	Fines		6,075						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)									
			\$ 69,346						

* Attach copy of IMRF notifications

**See instructions.

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	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
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13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Pleasant View Luther Home

0012864

Report Period Beginning: 7/01/2014

Ending: 6/30/2015

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. LEADING AGE \$7,917.25
- (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 Year
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 27,082 Line 10-2
- (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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 199,552
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. \$ 85,555
- (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: CliftonLarsonAllen LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.