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.

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 0012864

Facility Name: Pleasant View Lutheran 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: 1/28/2013

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: Deb Freeland Telephone Number: 317-569-6230
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 07/01/2017 to 06/30/2018 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) Matt Comerford

(Title) Regional Controller

Paid Preparer

(Signed) (Date)

(Print Name and Title) Deb Freeland, Principal

(Firm Name & Address) CliftonLarsonAllen, 9365 Counselors Row, Suite 200, Indianapolis, IN 46240

(Telephone) 317-574-9100 Fax # 317-574-9707

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

III. STATISTICAL DATA

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

	1 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		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 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	4,567	15,634	6,282	26,483	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,567	15,634	6,282	26,483	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.62%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve 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 6/28/1937

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 [X] NO [ ] If YES, enter number of beds certified 90 and days of care provided 5,110

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

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

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

Tax Year: 06/30/2018 Fiscal Year: 06/30/2018

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	534,644	40,508	4,776	579,928		579,928		579,928			1
2	Food Purchase		409,960		409,960		409,960	(107,664)	302,296			2
3	Housekeeping	157,960	27,565		185,525		185,525		185,525			3
4	Laundry	22,778	12,959		35,737		35,737		35,737			4
5	Heat and Other Utilities			331,975	331,975		331,975		331,975			5
6	Maintenance	160,609	31,333	256,525	448,467		448,467	(11,614)	436,853			6
7	Other (specify):*											7
8	TOTAL General Services	875,991	522,325	593,276	1,991,592		1,991,592	(119,278)	1,872,314			8
	B. Health Care and Programs											
9	Medical Director			13,364	13,364		13,364		13,364			9
10	Nursing and Medical Records	2,362,006	125,972	10,953	2,498,931		2,498,931	(2,535)	2,496,396			10
10a	Therapy											10a
11	Activities	158,227	7,064	11,330	176,621		176,621		176,621			11
12	Social Services	88,045	936	41	89,022		89,022		89,022			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,608,278	133,972	35,688	2,777,938		2,777,938	(2,535)	2,775,403			16
	C. General Administration											
17	Administrative			259,960	259,960		259,960		259,960			17
18	Directors Fees											18
19	Professional Services			220,699	220,699		220,699		220,699			19
20	Dues, Fees, Subscriptions & Promotions			38,969	38,969		38,969		38,969			20
21	Clerical & General Office Expenses	415,982	52,043	221,389	689,414		689,414	(108,945)	580,469			21
22	Employee Benefits & Payroll Taxes			729,127	729,127		729,127		729,127			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,014	14,014		14,014	(74)	13,940			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			182,514	182,514		182,514		182,514			26
27	Other (specify):*											27
28	TOTAL General Administration	415,982	52,043	1,666,672	2,134,697		2,134,697	(109,019)	2,025,678			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,900,251	708,340	2,295,636	6,904,227		6,904,227	(230,832)	6,673,395			29

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

Facility Name & ID Number Pleasant View Lutheran Home #0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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			1,112,230	1,112,230		1,112,230	(163,811)	948,419			30
31	Amortization of Pre-Op. & Org.			4,367	4,367		4,367		4,367			31
32	Interest			1,659,172	1,659,172		1,659,172	(55,713)	1,603,459			32
33	Real Estate Taxes			229,305	229,305		229,305	(133,254)	96,051			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			3,005,074	3,005,074		3,005,074	(352,778)	2,652,296			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		263,173	750,243	1,013,416		1,013,416		1,013,416			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			181,637	181,637		181,637		181,637			42
43	Other (specify):* Marketing/AL	279,453	2,733	249,716	531,902		531,902	(531,902)				43
44	**TOTAL Special Cost Centers**	279,453	265,906	1,181,596	1,726,955		1,726,955	(531,902)	1,195,053			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,179,704	974,246	6,482,306	11,636,256		11,636,256	(1,115,512)	10,520,744			45

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	(92,823)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(11,614)	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	(55,713)	32		10
11	Discounts, Allowances, Rebates & Refunds	(14,841)	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	(95,247)	21		24
25	Fund Raising, Advertising and Promotional	(7,736)	21		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	(837,538)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,115,512)		$	30

BHF USE ONLY								
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,115,512)		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

Pleasant View Lutheran Home

ID# 0012864

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Senior Fitness Revenue	$ (2,535)	10	1
2	Luther Place and Estates/Marketing	(531,902)	43	2
3	Non-Allowable Depreciation	(163,811)	30	3
4	Miscellaneous income	(5,962)	21	4
5				5
6	Marketing Transportation	(74)	24	6
7	Non-Allowable Real Estate Taxes	(133,254)	33	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(837,538)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(107,664)	0	0	0	0	0	0	0	0	0	0	(107,664)	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	(11,614)	0	0	0	0	0	0	0	0	0	0	(11,614)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(119,278)	0	0	0	0	0	0	0	0	0	0	(119,278)	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	(2,535)	0	0	0	0	0	0	0	0	0	0	(2,535)	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**	(2,535)	0	0	0	0	0	0	0	0	0	0	(2,535)	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	(108,945)	0	0	0	0	0	0	0	0	0	0	(108,945)	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	(74)	0	0	0	0	0	0	0	0	0	0	(74)	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**	(109,019)	0	0	0	0	0	0	0	0	0	0	(109,019)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(230,832)	0	0	0	0	0	0	0	0	0	0	(230,832)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	(163,811)	0	0	0	0	0	0	0	0	0	0	(163,811)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(55,713)	0	0	0	0	0	0	0	0	0	0	(55,713)	32
33	Real Estate Taxes	(133,254)	0	0	0	0	0	0	0	0	0	0	(133,254)	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**	(352,778)	0	0	0	0	0	0	0	0	0	0	(352,778)	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):*	(531,902)	0	0	0	0	0	0	0	0	0	0	(531,902)	43
44	**TOTAL Special Cost Centers**	(531,902)	0	0	0	0	0	0	0	0	0	0	(531,902)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,115,512)	0	0	0	0	0	0	0	0	0	0	(1,115,512)	45

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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 Life Ministries	100	Lutheran Home for the Aged	Arlington Heights, IL	Lutheran Life Ministri	Arlington Heights	Parent Holding Com
		St. Pauls House & Health Care Center	Chicago, IL	Lutheran Life Commu	Arlington Heights	Management Consul
		Wittenberg Lutheran Village	Crown Point, IN	Lutheran Foundation f	Arlington Heights	Fundraising
		Arlington of Naples	Naples, FL	Lutheran Community	Arlington Heights	Support Services
		Luther Oaks	Bloomington, IL			

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

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

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

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	Jesse Jantzen							1
2	Marie Carlson-Kyllo							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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	Shareen Anderson	Director	Administration	0.00	151,303	2	5.00	Salary	$ 7,963	17-3	1
2	Marie Carlson	Treasurer	Administration	0.00	204,303	4	10.00	Salary	22,700	17-3	2
3	William Casper	Director	Administration	0.00	82,379	2	5.00	Salary	4,336	17-3	3
4	Lori Fedyk	Former CFO	Administration	0.00	156,075	5	13.00	Salary	22,297	17-3	4
5	Jesse Jantzen	Chair	Administration	0.00	168,990	3	8.00	Salary	13,702	17-3	5
6	Roger Paulsberg	Former CEO	Administration	0.00	163,557	3	8.00	Salary	13,261	17-3	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 84,259		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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 6/30/2018

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

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

Name of Related Organization: Lutheran Life Communities
Street Address: 800 W Oakton
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	Administration	Direct Allocation	1		$ 106,800	$	1	$ 106,800	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					$ 106,800	$		$ 106,800	25

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	Series 2010 Bonds		X	Re-positioning		9/23/10	$ 16,695,000	$ 16,425,000	11/15/45	Varies	$ 1,188,858	1
2	Series 2012 Bonds		X	Re-positioning		11/2/12	6,410,000	6,095,000	5/15/42	6.0000	369,427	2
3	Deferred Financing Costs		X	Re-positioning							35,214	3
4												4
5												5
	Working Capital											
6	Mission Investment Fund		X	Borrowing	$17,079.00	9/1/2006	2,600,000	1,369,547	7/1/2026	4.6250	65,158	6
7	Americorp Loan		X	Equipment Financing		1/28/2016	26,123	5,027	12/28/2018	11.9656	515	7
8												8
9	TOTAL Facility Related				$17,079.00		$ 25,731,123	$ 23,894,574			$ 1,659,172	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 25,731,123	$ 23,894,574			$ 1,659,172	15

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

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

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	117,890	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.)	$	235,782	2
3. Under or (over) accrual (line 2 minus line 1).	$	117,892	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	111,413	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.	$	229,305	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2013		8
2014	203,280	9
2015	225,207	10
2016	235,782	11
2017	231,462	12

Reduced accrual by the under accrual in the prior year.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pleasant View Lutheran Home COUNTY Lasalle

FACILITY IDPH LICENSE NUMBER 0012864

CONTACT PERSON REGARDING THIS REPORT Matt Comerford

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 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	22-14-416-016	1019 University Ave	$ 3,665.90	$
2.	22-14-401-019	505 College Ave	$ 227,795.68	$ 98,207.66
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 231,461.58	$ 98,207.66

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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
6/30/2018
RE Tax Allocation

Tax Index Number	Property Description		Total Tax	Tax Applicable to Nursing Home
22-14-416-016	1019 University Ave - Vacant Lot	$	3,666	-
22-14-401-019	505 College Ave	$	227,796	98,208
22-77-014-004 - 10	928- 952 Pleasant View - Vacant Lot	$	-	-

Allocation Calculation

	Facility Ur	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	3,666	0%	-
22-14-401-019	227,796	43%	98,207.66
22-77-014-004 - 10	-	0%	-

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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? [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 Independing 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 [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	SNF	522,750		$ 339,943	1
2					2
3	TOTALS	522,750		$ 339,943	3

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	90		1957	1957	$ 170,416	$	40	$	$	$	4
5			1960	1960	64,957		40				5
6			1962	1962	767,743		40				6
7			1977	1977	3,768,795		40				7
8											8
	Improvement Type**										
9	1980 Building & Land Improvements			1980	8,096						9
10	1981 Building & Land Improvements			1981	95,606						10
11	1982 Building & Land Improvements			1982	109,621						11
12	1983 Building & Land Improvements			1983	52,137						12
13	1984 Building & Land Improvements			1984	51,282						13
14	1985 Building & Land Improvements			1985	68,023						14
15	1986 Building & Land Improvements			1986	12,076						15
16	1987 Building & Land Improvements			1987	82,723						16
17	1988 Building & Land Improvements			1988	7,182						17
18	1991 Building & Land Improvements			1991	12,726						18
19	1992 Building & Land Improvements			1992	41,495						19
20	1995 Building & Land Improvements			1995	21,584						20
21	1996 Building & Land Improvements			1996	196,509						21
22	1997 Building & Land Improvements			1997	37,277						22
23	2001 Building & Land Improvements			2001	47,645						23
24	2002 Building & Land Improvements			2002	1,370,163						24
25	2003 Building & Land Improvements			2003	6,130						25
26	2004 Building & Land Improvements			2004	5,098						26
27	2005 Building & Land Improvements			2005	1,350						27
28	2007 Building & Land Improvements			2007	176,083						28
29	2008 Building & Land Improvements			2008	23,938						29
30	2009 Building & Land Improvements			2009	30,277						30
31	2011 Building & Land Improvements			2011	15,506,066						31
32	2012 Building & Land Improvements			2012	564,357						32
33	Hoffman Development Fees Ph1 and PH2			2013	51,157						33
34	Remote Fire Alarm Annunciator			2013	1,848						34
35	Roof HVAC Silencer			2013	41,926						35
36	Hearthstone 17 unit addition PH4			2014	2,984,440						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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	Village Square Building PH3	2014	$ 5,220,883	$		$	$	$	37
38	Steps Voidfilled	2014	1,345						38
39	Bifold Doors	2015	3,660						39
40	Unith 101H Carpet	2015	3,348						40
41	Unit 103 Carpet	2015	2,107						41
42	Roof AC Unit	2016	4,761		10				42
43	Pipe Plumbing - Boiler Room	2016	3,862		10				43
44	Transistors in dining rooms	2016	681		5				44
45	Unit 207 carpet and flooring	2016	2,011		5				45
46	Sidewalk replacement	2016	14,875		15				46
47	Parking Lot Striping	2016	1,600		5				47
48	Sealcoat parking lot	2016	11,129		5				48
49	Christ Window and Scaffolding in Chapel	2017	17,529		25				49
50	Holby Mixing Valve	2017	8,202		10				50
51	Flooring - Unit 204	2017	2,159		10				51
52	Carpet - Unit 317	2017	1,372		10				52
53	Plumbing work for steam table replacement	2017	2,994		20				53
54	Sewer Work 505 College	2018	2,803		5				54
55	Paint-Main Building	2018	1,398		5				55
56	Sewer Repair	2018	3,200		5				56
57	Parking Lot Repair	2018	4,649		5				57
58	Repair of Flooring	2018	980		5				58
59	Tiling and Drainage Repair	2018	8,760		15				59
60									60
61									61
62	Financial Statement Depreciation			690,800		690,800		10,266,496	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 31,703,034	$ 690,800		$ 690,800	$	$ 10,266,496	70

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

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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	$ 2,271,826	$ 249,633	$ 249,633	$	Var	$ 1,457,572	71
72	Current Year Purchases	963	144	144		Var	144	72
73	Fully Depreciated Assets	641,900				Var	641,900	73
74								74
75	TOTALS	$ 2,914,689	$ 249,777	$ 249,777	$		$ 2,099,616	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			$ 117,575	$ 7,842	$ 7,842	$	Var	$ 110,387	76
77										77
78										78
79										79
80	TOTALS			$ 117,575	$ 7,842	$ 7,842	$		$ 110,387	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)	$ 35,075,241	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 948,419	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 948,419	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)	$ 12,476,499	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	$ 3,617,581	$ 163,811	$ 3,006,693	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 3,617,581	$ 163,811	$ 3,006,693	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 61,012	92
93			93
94			94
95		$ 61,012	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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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 [X] 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.	/2019	$
13.	/2020	$
14.	/2021	$

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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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.

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	39-3	hrs			704,808			704,808	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				263,173		263,173	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Lab & X-Ray	39-3				45,435			45,435	12
13	Other (specify):									13
14	TOTAL			$		$ 750,243	$ 263,173		$ 1,013,416	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 Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2018 (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	$ 2,422,759	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 197,159)	594,265		3
4	Supply Inventory (priced at)	55,133		4
5	Short-Term Investments	16,969		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	51,628		7
8	Accounts Receivable (owners or related parties)	(4,842,328)		8
9	Other(specify): Interest Receivable	2,402,677		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 701,103	$	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	34,900,110		14
15	Leasehold Improvements, at Historical Cost	136,276		15
16	Equipment, at Historical Cost	3,305,837		16
17	Accumulated Depreciation (book methods)	(15,483,192)		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): See Attached Schedule	205,342		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 23,596,579	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 24,297,682	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 359,458	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	337,219		29
30	Accrued Salaries Payable	212,858		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,280		31
32	Accrued Real Estate Taxes(Sch.IX-B)	231,462		32
33	Accrued Interest Payable	206,718		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	116,633		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,478,628	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	1,221,790		40
41	Bonds Payable	21,489,813		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	3,941,555		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 26,653,158	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 28,131,786	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (3,834,104)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 24,297,682	$	48

***(See instructions.)**

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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (3,114,120)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (3,114,120)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(719,984)	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)**	$ (719,984)	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)**	$ (3,834,104)	24 *

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

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 9,534,564	1
2	Discounts and Allowances for all Levels	(2,252,393)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,282,171	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,426,985	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,426,985	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	694	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	92,823	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	11,614	16
17	Sale of Drugs	229,522	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29,453	19
20	Radiology and X-Ray	20,456	20
21	Other Medical Services	130,108	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 514,670	23
	D. Non-Operating Revenue		
24	Contributions	60,939	24
25	Interest and Other Investment Income***	2,219	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 63,158	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a	See Attached Schedule	629,288	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 629,288	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,916,272	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,991,592	31
32	Health Care	2,777,938	32
33	General Administration	2,134,697	33
	B. Capital Expense		
34	Ownership	3,005,074	34
	C. Ancillary Expense		
35	Special Cost Centers	1,545,318	35
36	Provider Participation Fee	181,637	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,636,256	40
41	**Income before Income Taxes (line 30 minus line 40)****	(719,984)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (719,984)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 647,330	44
45	Private Pay - Net Inpatient Revenue	4,211,407	45
46	Medicare - Net Inpatient Revenue	372,971	46
47	Other-(specify) AL/HMO/Free Care	2,050,463	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,282,171	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.**

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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	1,700	1,970	$ 98,763	$ 50.13	1
2	Assistant Director of Nursing	1,765	1,954	63,008	32.25	2
3	Registered Nurses	28,941	31,050	937,121	30.18	3
4	Licensed Practical Nurses	472	472	9,051	19.18	4
5	CNAs & Orderlies	67,465	72,431	997,200	13.77	5
6	CNA Trainees	-	-	-		6
7	Licensed Therapist	-	-	-		7
8	Rehab/Therapy Aides	-	-	-		8
9	Activity Director	-	-	-		9
10	Activity Assistants	8,365	9,070	156,715	17.28	10
11	Social Service Workers	3,162	3,615	90,310	24.98	11
12	Dietician	1,637	1,749	25,877	14.80	12
13	Food Service Supervisor	8,773	9,672	203,369	21.03	13
14	Head Cook	4,810	4,956	69,740	14.07	14
15	Cook Helpers/Assistants	23,019	23,339	222,463	9.53	15
16	Dishwashers	2,026	2,118	20,507	9.68	16
17	Maintenance Workers	7,419	8,167	169,496	20.75	17
18	Housekeepers	14,568	15,553	165,779	10.66	18
19	Laundry	1,486	1,488	13,177	8.86	19
20	Administrator	1,650	1,950	111,177	57.01	20
21	Assistant Administrator	-	-	-		21
22	Other Administrative	13,391	14,283	295,508	20.69	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	1,670	1,950	30,624	15.70	31
32	Other Health C: AL/IL/Marketing	15,506	16,701	270,168	16.18	32
33	Other(specify) Nursing Admin	8,834	9,763	229,650	23.52	33
34	TOTAL (lines 1 - 33)	216,659	232,251	$ 4,179,703 *	$ 18.00	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	141	13,364	9-3	36
37	Medical Records Consultant	33			37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	42	2,240	11-3	44
45	Social Service Consultant				45
46	Other(specify)	N/A	6,537	21-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	216	$ 22,141		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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

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

B. Administrative - Other

Description	Amount
Management Fee	$ 300,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 300,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ 42,177
CliftonLarsonAllen	Accounting	20,568
IDPH	Other	16,250
Wells Fargo	Trustee Fees	8,922
Easy Access	Other	2,691
Ziegler Capital Management LLC	Management Fees	10,615
Solaris Group LLC	Advisory Fees	637
Achieve Accreditation LLC	Other	9,205
SIR	Other	75,000
Smith Affiliated Capital Corporation	Management Fees	267
Accrued Legal	Accrual	34,366
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 220,699

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 121,215
Unemployment Compensation Insurance	6,424
FICA Taxes	291,172
Employee Health Insurance	293,166
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Retirement	12,704
Life Insurance	3,849
Benefit Offset	(1,255)
Employee Physicals	1,852
TOTAL (agree to Schedule V, line 22, col.8)	$ 729,127

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	926
Health Care Worker Background Check	
(Indicate # of checks performed 24)	722
Patient Background Checks 400	3,945
Subscriptions & Publications	10,140
Dues and Memberships	23,236
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 38,969

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	6,602
Seminar Expense	7,412
Less: Non-Reimburseable	(74)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 13,940

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Pleasant View Lutheran Home # 0012864 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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? **No**
If YES, give association name and amount.

(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? **No**
What was the average life used for new equipment added during this period? **N/A**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **19,499** 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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **181,637**
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. $ **92,823**

(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