

		FOR BHF USE					

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

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.

I. IDPH License ID Number: 0038208 Facility Name: ANDOVER Address: 4636 WEST ANDOVER DRIVE PEORIA 61615 County: PEORIA Telephone Number: 309 691-3800 Fax # 309 689-3613 HFS ID Number: Date of Initial License for Current Owners: 6/4/93,5/25/93,5/28/93,6/4/93 Type of Ownership: X VOLUNTARY,NON-PROFIT X Charitable Corp. Trust IRS Exemption Code 501 C 3 PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other

In the event there are further questions about this report, please contact:

Name:STUART SCHMITT

Telephone Number: 309 691-3800

Email Address:

Facility Name & ID Number ANDOVER

0038208 Report Period Beginning: 07/01/10 Ending: 06/30/11

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	16	Intermediate/DD	16	5,840	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	16	TOTALS	16	5,840	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					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	5,813			5,813	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	5,813			5,813	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 99.54%

D. How many bed-hold days during this year were paid by the Department? 8 (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 see dates of initial license

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 _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

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

Facility Name & ID Number **ANDOVER** # **0038208** Report Period Beginning: **07/01/10** Ending: **06/30/11**

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	3,920	1,260	6,298	11,478	43,496	54,974		54,974			1
2	Food Purchase		54,515		54,515		54,515		54,515			2
3	Housekeeping		4,311	1,466	5,777	6,304	12,081	699	12,780			3
4	Laundry		1,209	55	1,264		1,264		1,264			4
5	Heat and Other Utilities			19,074	19,074		19,074	2,041	21,115			5
6	Maintenance	13,103	8,854	11,549	33,506		33,506	1,641	35,147			6
7	Other (specify):*			3,066	3,066		3,066	272	3,338			7
8	TOTAL General Services	17,023	70,149	41,508	128,680	49,800	178,480	4,653	183,133			8
	B. Health Care and Programs											
9	Medical Director			415	415		415		415			9
10	Nursing and Medical Records	569,468	6,791	21,013	597,272	(49,800)	547,472	126	547,598			10
10a	Therapy	7,221		1,827	9,048		9,048		9,048			10a
11	Activities			1,330	1,330		1,330		1,330			11
12	Social Services	4,739			4,739		4,739		4,739			12
13	CNA Training	5,940	320	1,800	8,060		8,060	183	8,243			13
14	Program Transportation			10,412	10,412		10,412		10,412			14
15	Other (specify):*			177	177		177		177			15
16	TOTAL Health Care and Programs	587,368	7,111	36,974	631,453	(49,800)	581,653	309	581,962			16
	C. General Administration											
17	Administrative	15,814			15,814		15,814	33,940	49,754			17
18	Directors Fees											18
19	Professional Services							11,102	11,102			19
20	Dues, Fees, Subscriptions & Promotions			4,044	4,044		4,044	1,233	5,277			20
21	Clerical & General Office Expenses	5,213	1,198	7,793	14,204	3,605	17,809	26,803	44,612			21
22	Employee Benefits & Payroll Taxes			171,383	171,383		171,383	16,676	188,059			22
23	Inservice Training & Education											23
24	Travel and Seminar			459	459		459	19	478			24
25	Other Admin. Staff Transportation							1,275	1,275			25
26	Insurance-Prop.Liab.Malpractice			6,865	6,865		6,865	1,129	7,994			26
27	Other (specify):*			9,835	9,835		9,835	(9,047)	788			27
28	TOTAL General Administration	21,027	1,198	200,379	222,604	3,605	226,209	83,130	309,339			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	625,418	78,458	278,861	982,737	3,605	986,342	88,092	1,074,434			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.

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					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			21,553	21,553		21,553	9,102	30,655			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,985	1,985		1,985	5,985	7,970			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			4,912	4,912	(3,605)	1,307	1,072	2,379			35
36	Other (specify):*											36
37	TOTAL Ownership			28,450	28,450	(3,605)	24,845	16,159	41,004			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			58,888	58,888		58,888		58,888			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			58,888	58,888		58,888		58,888			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	625,418	78,458	366,199	1,070,075		1,070,075	104,251	1,174,326			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.)

	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				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(9,750)	V27		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				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	(231)	V20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (9,981)		\$	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)	114,232		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 114,232		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ 104,251		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.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

ANDOVER

ID# 0038208

Report Period Beginning: 07/01/10

Ending: 06/30/11

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1		\$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
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	0		49

Summary A

06/30/11

[illegible]

Summary B

06/30/11

[illegible]

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
PARC, Inc.	100	none		see attachment		

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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V		SEE SCH. VIII	\$	PARC, Inc.	100.00%	\$ 114,232	\$ 114,232	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			\$			\$ 114,232	\$ * 114,232	14

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

VII. RELATED PARTIES

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

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

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	NONE								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number ANDOVER # 0038208 Report Period Beginning: 07/01/10 Ending: 06/30/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization PARC, Inc.
Street Address 1913 W. Townline Rd., P. O. Box 3418
City / State / Zip Code Peoria, IL 61612
Phone Number (309 691-3800
Fax Number (309 689-3613

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	3	HOUSEKEEPING	% OF DIRECT COST	11,539,692	8	\$ 7,698	\$	1,048,497	\$ 699	1
2	5	HEAT & OTHER UTILITIES	% OF DIRECT COST	11,539,692	8	22,464		1,048,497	2,041	2
3	6	MAINTENANCE	% OF DIRECT COST	11,539,692	8	18,064	8,617	1,048,497	1,641	3
4	7	OTHER GENERAL SERVICES	% OF DIRECT COST	11,539,692	8	2,997		1,048,497	272	4
5	10	NURSING & MEDICAL	% OF DIRECT COST	11,539,692	8	1,386		1,048,497	126	5
6	13	STAFF TRAINING	% OF DIRECT COST	11,539,692	8	2,019		1,048,497	183	6
7	17	ADMIN SALARIES	% OF DIRECT COST	11,539,692	8	373,538	373,538	1,048,497	33,940	7
8	19	PROFESSIONAL FEES	% OF DIRECT COST	11,539,692	8	122,184		1,048,497	11,102	8
9	20	FEES & SUBSCRIPTIONS	% OF DIRECT COST	11,539,692	8	16,117		1,048,497	1,464	9
10	21	CLERICAL & GENERAL	% OF DIRECT COST	11,539,692	8	294,988	241,980	1,048,497	26,803	10
11	22	EMPLOYEE BENEFITS/TAXES	% OF DIRECT COST	11,539,692	8	183,538		1,048,497	16,676	11
12	23	INSERVICE TRAINING	% OF DIRECT COST	11,539,692	8	0		1,048,497	0	12
13	24	TRAVEL & SEMINAR	% OF DIRECT COST	11,539,692	8	207		1,048,497	19	13
14	25	VEHICLE COST	% OF DIRECT COST	11,539,692	8	14,036		1,048,497	1,275	14
15	26	INSURANCE	% OF DIRECT COST	11,539,692	8	12,422		1,048,497	1,129	15
16	27	MISCELLANEOUS	% OF DIRECT COST	11,539,692	8	7,733		1,048,497	703	16
17	30	DEPRECIATION	% OF DIRECT COST	11,539,692	8	100,174		1,048,497	9,102	17
18	32	INTEREST	% OF DIRECT COST	11,539,692	8	65,873		1,048,497	5,985	18
19	35	EQUIPMENT RENTAL	% OF DIRECT COST	11,539,692	8	11,803		1,048,497	1,072	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,257,241	\$ 624,135		\$ 114,232	25

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	ILLINOIS FINANCE AUTHORITY		X	BOND FINANCING OF	\$33,881.00	6/22/07	\$ 5,392,530	\$ 4,572,898	7/1/2027	4.6800	\$ 218,806	1	
2				FACILITY THAT INCLUDES								2	
3				CORPORATE OFFICES								3	
4	HEWLITT-PACKARD			Capital lease - computer equip.	\$1,634.00						2,954	4	
5	DELAGE LANDEN			Capital lease - forklift	\$540.00						679	5	
	Working Capital												
6	SOUTH SIDE BANK		X	GENERAL - LINE OF CREDIT		8/29/10	2,000,000		8/29/2011	variable	22,068	6	
7							(available)			(4% floor)		7	
8												8	
9	TOTAL Facility Related				\$36,055.00		\$ 7,392,530	\$ 4,572,898			\$ 244,507	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 7,392,530	\$ 4,572,898			\$ 244,507	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none 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.)

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>ANDOVER</u>	COUNTY	<u>PEORIA</u>
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FACILITY IDPH LICENSE NUMBER 0038208

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
	1	57,880	1992	\$ 63,900	1
	2				2
	3 TOTALS	57,880		\$ 63,900	3

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)									
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 564,894	\$ 14,525		\$ 14,525	\$	\$ 314,303	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	\$ 25,347	\$ 2,836	\$ 2,836	\$	5-20	\$ 17,371	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	3,898				5-10	3,898	73
74								74
75	TOTALS	\$ 29,245	\$ 2,836	\$ 2,836	\$		\$ 21,269	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	Resident activities &	2002 Dodge Caravan	2003	\$ 24,929	\$	\$	\$	4	\$ 24,929	76
77	care-related transport.	2000 Dodge	2000	30,708				4	30,708	77
78										78
79										79
80	TOTALS			\$ 55,637	\$	\$	\$		\$ 55,637	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 713,676	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 17,361	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 17,361	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)	\$ 391,209	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

NONE
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.

YESNO

		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:

YESNO

Terms:

*

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

15. Is Movable equipment rental included in building rental?

YESNO
16. Rental Amount for movable equipment: \$2,379Description: CABLE TV

(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

10. Effective dates of current rental agreement:

Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2012	\$
13.	/2013	\$
14.	/2014	\$

* 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.

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

☐ 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

☐

☐

☒

60

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☒

☐

60

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed			Contract	Total
1	Community College Tuition	\$	\$ 1,800			\$	\$ 1,800
2	Books and Supplies		200				200
3	Classroom Wages (a)		2,970				2,970
4	Clinical Wages (b)		2,970				2,970
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	CNA Competency Tests		120				120
9	TOTALS	\$	\$ 8,060			\$	\$ 8,060
10	SUM OF line 9, col. 1 and 2 (e)	\$	8,060				

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	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	6

(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		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							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			\$		\$	\$		\$	NONE	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.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 1,256,664	1
2	Cash-Patient Deposits		83,556	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)		1,976,542	3
4	Supply Inventory (priced at COST)		5,276	4
5	Short-Term Investments			5
6	Prepaid Insurance		48,367	6
7	Other Prepaid Expenses		45,172	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$	\$ 3,415,577	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		729,538	12
13	Land		626,815	13
14	Buildings, at Historical Cost		7,771,124	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,569,783	16
17	Accumulated Depreciation (book methods)		(5,370,885)	17
18	Deferred Charges		161,650	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Net assets of related entity		1,960,088	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$	\$ 7,448,113	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$	\$ 10,863,690	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 2,558,326	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits		83,556	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable		382,217	30
31	Accrued Taxes Payable (excluding real estate taxes)		27,964	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation		134,679	34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$	\$ 3,186,742	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable		4,572,898	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Obligations under capital lease		36,433	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 4,609,331	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$	\$ 7,796,073	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,067,617	\$ 3,067,617	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,067,617	\$ 10,863,690	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,675,547	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,675,547	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	107,245	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) change in net assets of related entity	284,825	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 392,070	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)	\$ 3,067,617	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 1,060,693	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,060,693	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	7,052	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 7,052	23
	D. Non-Operating Revenue		
24	Contributions	8,495	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,495	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	ALLOCATION FROM SUPPORT SERVICES	8,069	28
28a	ALLOCATION FROM CENTRAL OFFICE	8,350	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 16,419	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,092,659	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	183,133	31
32	Health Care	581,962	32
33	General Administration	309,339	33
	B. Capital Expense		
34	Ownership	41,004	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	58,888	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,174,326	40
41	Income before Income Taxes (line 30 minus line 40)**	(81,667)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (81,667)	43

* 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.

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
2	Assistant Director of Nursing					2
3	Registered Nurses	346	392	8,038	20.51	3
4	Licensed Practical Nurses	478	543	8,744	16.10	4
5	CNAs & Orderlies	343	389	4,060	10.44	5
6	CNA Trainees	720	720	5,940	8.25	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	414	470	7,221	15.36	8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	252	286	4,739	16.57	11
12	Dietician					12
13	Food Service Supervisor	158	179	2,432	13.59	13
14	Head Cook					14
15	Cook Helpers/Assistants	159	180	1,488	8.27	15
16	Dishwashers					16
17	Maintenance Workers	1,059	1,203	13,103	10.89	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	561	638	15,814	24.79	20
21	Assistant Administrator					21
22	Other Administrative	841	955	15,226	15.94	22
23	Office Manager					23
24	Clerical	450	512	5,213	10.18	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	1,918	2,180	32,434	14.88	28
29	Resident Services Coordinator	4,250	4,829	62,200	12.88	29
30	Habilitation Aides (DD Homes)	38,172	43,377	438,766	10.12	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	50,121	56,853	\$ 625,418 *	\$ 11.00	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	115	\$ 6,298	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	5	415	9-3	39
40	Physical Therapy Consultant	2	144	10a-3	40
41	Occupational Therapy Consultant	17	1,470	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	139	\$ 8,327		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	13	397	10-3	51
52	Certified Nurse Assistants/Aides	1,216	20,616	10-3	52
53	TOTAL (lines 50 - 52)	1,229	\$ 21,013		53

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

** See instructions.

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? _____
- (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? _____
- (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? 8.5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line _____
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 58,888
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? _____ Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? Unk.
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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: CLIFTON GUNDERSON
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

2011 FINANCIAL AND STATISTICAL REPORT FOR
LONG TERM CARE FACILITIES

Schedule V. - COST CENTER EXPENSES

Schedule of Reclassifications

1. \$49,800 is moved from the Nursing and Medical Records line to the Dietary and Housekeeping lines. No staff working at the residences are hired solely to perform support functions. Direct care staff are assigned responsibility for them. The reclassification is the estimated staff cost to perform dietary and housekeeping functions.
2. \$3,605 of the cost of equipment rentals for copiers and pagers is reclassified from line 35 to line 21.

Detail of costs included on Sch. V., line 7

-mowing and grounds maintenance	2,700
-waste disposal	366
Total	<u>3,066</u> =====

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LONG TERM CARE FACILITIES

SCH. VII. - Other Related Business Entities	CITY	TYPE OF BUSINESS
PARC, Inc.	Peoria	Not-for Profit Corp.
PARC Foundation of Central Illinois, Inc.	Peoria	Not-for Profit Corp.
PARC Developmental Homes, Inc.	Peoria	Not-for Profit Corp.
PARC Residential Options, Inc.	Peoria	Not-for Profit Corp.
PARC Apartments Project, Inc.	Peoria	Not-for Profit Corp.
PARC Community Homes, Inc.	East Peoria	Not-for Profit Corp.
PARC Place, Inc.	Peoria	Not-for Profit Corp.
PARC Group Home, Inc.	Peoria	Not-for Profit Corp.