

		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: <u>0008300</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Elizabeth Nursing Home</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/11</u> to <u>12/31/11</u> 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.	
Address: <u>540 Pleasant Street</u> <u>Elizabeth</u> <u>61028</u>			
NumberCityZip Code			
County: <u>JoDaviess</u>			
Telephone Number: <u>(815) 858-2275</u> Fax # <u>(815) 858-2596</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>07/1/1968</u>			
Type of Ownership:			
☐ VOLUNTARY,NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code _____			
☐ 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: <u>Karen Heidenreich</u>			
Telephone Number: <u>(815) 858-2275</u>			
Email Address: _____			
		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) <u>Karen Heidenreich</u> (Title) <u>Administrator</u>	
		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Gwen Moser, CPA</u> <u>Partner</u> (Firm Name & Address) <u>Eide Bailly, LLP</u> <u>3999 Pennsylvania Ave., Suite 100 Dubuque, IA 52002</u> (Telephone) <u>(563) 556-1790</u> Fax # <u>(563) 557-7842</u>	
		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 Elizabeth Nursing Home

0008300 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	49	Intermediate (ICF)	49	17,885	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	49	TOTALS	49	17,885	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	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	5,041	7,797		12,838	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	5,041	7,797		12,838	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.78%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) Assisted Living Facility, Rental of Clinic Space

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 X NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES X NO

I. On what date did you start providing long term care at this location? Date started 07/08/1968

J. Was the facility purchased or leased after January 1, 1978? YES NO X

K. Was the facility certified for Medicare during the reporting year? YES NO X If YES, enter number of beds certified and days of care provided

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH* CASH*

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

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					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	154,034	5,835	3,667	163,536		163,536		163,536			1
2	Food Purchase		99,248		99,248		99,248	(2,571)	96,677			2
3	Housekeeping	41,133	14,064		55,197		55,197		55,197			3
4	Laundry	34,009	4,597		38,606		38,606		38,606			4
5	Heat and Other Utilities											5
6	Maintenance	55,924	22,416	56,116	134,456		134,456		134,456			6
7	Other (specify):*											7
8	TOTAL General Services	285,100	146,160	59,783	491,043		491,043	(2,571)	488,472			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	732,592	48,501	17,651	798,744		798,744		798,744			10
10a	Therapy											10a
11	Activities	45,204	3,355	470	49,029		49,029		49,029			11
12	Social Services	31,503		1,670	33,173		33,173		33,173			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	809,299	51,856	19,791	880,946		880,946		880,946			16
	C. General Administration											
17	Administrative	82,184	11,279	47,451	140,914	(3,330)	137,584	(19,943)	117,641			17
18	Directors Fees			3,925	3,925		3,925		3,925			18
19	Professional Services											19
20	Dues, Fees, Subscriptions & Promotions											20
21	Clerical & General Office Expenses											21
22	Employee Benefits & Payroll Taxes			252,720	252,720	(35,234)	217,486		217,486			22
23	Inservice Training & Education											23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			84,679	84,679	(30,277)	54,402		54,402			26
27	Other (specify):*											27
28	TOTAL General Administration	82,184	11,279	388,775	482,238	(68,841)	413,397	(19,943)	393,454			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,176,583	209,295	468,349	1,854,227	(68,841)	1,785,386	(22,514)	1,762,872			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			116,522	116,522	(75,435)	41,087	(4,013)	37,074			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,673	3,673		3,673	(3,673)				32
33	Real Estate Taxes			54,031	54,031	(37,434)	16,597	(2,663)	13,934			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Bad Debt			3,695	3,695		3,695		3,695			36
37	TOTAL Ownership			177,921	177,921	(112,869)	65,052	(10,349)	54,703			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											42
43	Other (specify):* Assisted Living	191,504	96,386	83,149	371,039	181,710	552,749		552,749			43
44	TOTAL Special Cost Centers	191,504	96,386	83,149	371,039	181,710	552,749		552,749			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,368,087	305,681	729,419	2,403,187		2,403,187	(32,863)	2,370,324			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	(2,571)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients	(17,280)	17		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	(3,673)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,663)	33		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				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Miscellaneous	(6,676)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (32,863)		\$	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	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (32,863)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Vending machine revenue/activity	\$ (1,084)	17	1
2	Clinic building depreciation	(3,611)	30	2
3	ALU land improvements depreciation	(402)	30	3
4	Miscellaneous	(1,579)	17	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	(6,676)		49

Summary A

12/31/11

[illegible]

Summary B

12/31/11

[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

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			\$			\$	\$	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.

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	Darlene Read	Shareholder	Board Member	0.05		1.5	0.04	Director Fees	\$ 875		1
2	Penny Heidenreich	Shareholder	Board Member	0.01		1.5	0.04	Director Fees	275		2
3	Nancy Walker	Shareholder	Board Member	0.01		1.5	0.04	Director Fees	800		3
4	Marvin Wurster	Shareholder	Board Member	0.05		1.5	0.04	Director Fees	475		4
5	Ken Haas	Shareholder	Board Member	0.03		1.5	0.04	Director Fees	300		5
6	Ted Krohmer	Shareholder	Board Member	0.02		1.5	0.04	Director Fees	300		6
7	Wayne Trost	Shareholder	Board Member	0.02		1.5	0.04	Director Fees	300		7
8	Carol Rayhorn	Shareholder	Board Member	0.04		1.5	0.04	Director Fees	300		8
9	Donald Brudi	Shareholder	Board Member	0.01		1.5	0.04	Director Fees	300		9
10	Karen Heidenreich	Administrator	Administrator	0.00		40	100.00	Compensation	53,802		10
11											11
12											12
13								TOTAL	\$ 57,727		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

Ending: 12/31/11

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

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							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6													6
7													7
8													8
9	TOTAL Facility Related						\$					\$	9
	B. Non-Facility Related*												
10	Shareholder Loans	X		Assisted Living Facility	Various	Various	1,375,000	1,375,000	2/1/33	5.5000	83,149		10
11	Elizabeth State Bank		X	Clinic Building	\$1,050.90	10/15/06	140,000	102,201	7/17/16	1.25/5.28	3,673		11
12													12
13													13
14	TOTAL Non-Facility Related				\$1,050.90		\$ 1,515,000	\$ 1,477,201			\$ 86,822		14
15	TOTALS (line 9+line14)						\$ 1,515,000	\$ 1,477,201			\$ 86,822		15

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2010 report.		\$	50,000	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.)		\$	52,031	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	2,031	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	52,000	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.		\$	54,031	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	43,618	8	
		2007	48,990	9	
		2008	50,231	10	
		2009	49,739	11	
		2010	52,031	12	
				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2010 \$
				14	PLUS APPEAL COST FROM LINE 5 \$
				15	LESS REFUND FROM LINE 6 \$
				16	AMOUNT TO USE FOR RATE CALCULATION \$

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	Elizabeth Nursing Home	COUNTY	JoDavie
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FACILITY IDPH LICENSE NUMBER 0008300

CONTACT PERSON REGARDING THIS REPORT Karen Heidenreich

TELEPHONE (815) 858-2275 FAX #: (815) 858-2596

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</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	07-002-348-06	S25 T27 R2E PT NE NE	\$ 54,031.00	\$ 15,700.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 54,031.00	\$ 15,700.00

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 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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:	39,294	B. General Construction Type:	Exterior	Masonry/Siding	Frame	Masonry/Wood	Number of Stories	1
------------------------	---------------	--------------------------------------	-----------------	-----------------------	--------------	---------------------	--------------------------	----------

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Rented Clinic Area (attached to Nursing Home complex) - 1,400 square feet

Assisted Living Facility (attached to Nursing Home complex) - 22,648 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred:	2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1967	\$ 5,275	1
2					2
3	TOTALS			\$ 5,275	3

Facility Name & ID Number Elizabeth Nursing Home

0008300

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	49		1985	1985	\$ 151,186	\$	19	\$	\$	151,186	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Retiling Floor		1986		1,063		19			1,063	9
10	Door and Wall Guards		1986		754		19			754	10
11	B-Label Fire Door		1987		481	15	31.5	15		376	11
12	Rooftop Heat/Cool unit		1987		4,992	158	31.5	158		3,845	12
13	Service Entrance Exit Door		1988		810	26	31.5	26		606	13
14	Windows		1988		12,528	398	31.5	398		9,331	14
15	Retiling Floors		1989		977	31	31.5	31		699	15
16	Vinyl Siding		1989		1,056	34	31.5	34		746	16
17	Front Entrance /Exit Door		1989		860	27	31.5	27		600	17
18	Rooftop Heat/Cool unit		1989		5,555	176	31.5	176		3,884	18
19	Reroof East, North & West		1990		49,329	1,566	31.5	1,566		33,017	19
20	Roof (East & West)		1992		8,194	260	31.5	260		5,072	20
21	Remodel Computer Office		1992		5,872	186	31.5	186		3,633	21
22	Center Structure Roof		1996		7,950	204	39	204		3,092	22
23	26 Toilets		1997		8,443		7			8,443	23
24	S/Wing AC & Heater Unit		1997		4,160		7			4,160	24
25	Kitchen Remodel		1997		22,802	577	39.5	577		8,371	25
26	Exterior Remodel		1997		20,031	507	39.5	507		7,353	26
27	NH Hand Rail		1998		8,483	215	39.5	215		2,899	27
28	Cast Iron Tub		1998		1,485	38	39.5	38		507	28
29	NH Addition		1998		97,742	2,474	39.5	2,474		33,405	29
30	Screen Door System		1999		425	11	39.5	11		134	30
31	140K Heating / Air Conditioning		2000		3,824	98	39	98		1,124	31
32	Energy Efficient Lighting / Outside Lighting		2000		13,621	350	39	350		4,002	32
33	Koehler Utility Sink		2002		667		7			667	33
34	Tile Project - Dining Room		2003		2,113	67	31.5	67		570	34
35	AO Smith Holding Tank		2004		1,324		7			1,324	35
36	Flooring Nurses Station		2004		2,322	74	31.5	74		519	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 Elizabeth Nursing Home

0008300

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Ceiling Lights - NH	2004	\$ 484	\$ 15	31.5	\$ 15		\$ 108	37
38	Suspended Ceiling - Hallway	2004	4,765	151	31.5	151		1,065	38
39	Carpet / Flooring	2005	1,972	63	31.5	63		430	39
40	Sign	2005	551	5	7	5		551	40
41	Kitchen Fire Supression System	2005	1,200	38	31.5	38		243	41
42	Telephone Wiring	2005	678	22	31.5	22		137	42
43	Door Security System	2006	11,934	306	39	306		1,670	43
44	Shelves / Cabinets - Activity Room	2006	4,020	574	7	574		3,856	44
45	Garbage Shed	2006	1,437	37	39	37		201	45
46	Fire System	2006	20,553	527	39	527		2,877	46
47	Carbon Monoxide Detecors	2007	570	57	10	57		280	47
48	Boilers	2007	24,648	632	20	632		3,555	48
49	Garbage Disposal	2007	1,001	200	5	200		901	49
50	Sewer Line	2007	32,350	1,618	20	1,618		6,874	50
51	Flooring-Halls	2007	793	40	20	40		169	51
52	Dumpster	2007	1,169	117	10	117		477	52
53	Vinyl Flooring & Installation	2007	472	47	10	47		189	53
54	Kitchen Sewer Replacement	2008	6,568	328	20	328		1,286	54
55	Rooftop Airconditioners	2008	11,851	1,185	10	1,185		4,049	55
56	Corridor Door	2008	1,262	126	10	126		421	56
57	Exit Lights	2009	2,834	283	10	283		661	57
58	Roof Repair Gazebo	2011	580	15	10	15		15	58
59									59
60	Leasehold Improvements prior to 1981	1981	119,177		10			119,177	60
61	3 Comm Smoke Detectors	1982	603		15			603	61
62	Air Conditioner	1982	931		15			931	62
63	Roof - South Wing	1983	10,500		15			10,500	63
64	8 - Triple Pane Windows	1984	5,131		18			5,131	64
65	15 Triple Pane Windows	1985	9,124		18			9,124	65
66	Thermiser Vent Control System	1985	2,927		19			2,927	66
67	Office Vision Panels	1985	910		19			910	67
68									68
69	Land Improvements prior to 1981		939		10			939	69
70	TOTAL (lines 4 thru 69)		\$ 720,983	\$ 13,878		\$ 13,878	\$	\$ 471,639	70

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

Facility Name & ID Number Elizabeth Nursing Home

0008300

Report Period Beginning:

01/01/11

Ending:

12/31/11

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	
1 Totals from Page 12A, Carried Forward		\$ 720,983	\$ 13,878		\$ 13,878	\$	\$ 471,639	1
2 Landscaping, tiling, sidewalk	1996	3,143		19			3,143	2
3 Landscaping - shrubs & gravel	1988	850		15			850	3
4 Sidewalks & Landscaping	1990	1,845		15			1,845	4
5 Seal Coat Parking Lot	1990	3,500		15			3,500	5
6 Landscaping	1998	995	66	15	66		937	6
7 Tile Work	1998	1,263	84	15	84		1,190	7
8 Landscaping	1999	1,185	79	15	79		1,046	8
9 Pavement Work	2001	1,840	123	15	123		1,288	9
10 Tree	2001	450	30	15	30		315	10
11 Shrubs and Landscaping Rock	2006	618	41	15	41		227	11
12 Parking Lot	2006	64,828	4,322	15	4,322		23,770	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 TOTAL (lines 1 thru 33)		\$ 801,500	\$ 18,623		\$ 18,623	\$	\$ 509,750	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$179,787	\$16,821	\$16,821	\$		\$116,934	71
72	Current Year Purchases	16,303	1,630	1,630			1,630	72
73	Fully Depreciated Assets	318,269					318,269	73
74								74
75	TOTALS	\$514,359	\$18,451	\$18,451	\$		\$436,833	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$1,321,134	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$37,074	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$37,074	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)	\$946,583	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	Building Imp - Assisted Living	\$2,738,648	\$71,798	\$611,188	86
87	Building - Clinic	140,816	3,611	18,505	87
88	Land Imp - Assisted Living	6,032	402	5,175	88
89	Equipment - Assisted Living	62,555	3,638	46,099	89
90					90
91	TOTALS	\$2,948,051	\$79,449	\$680,967	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: 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.

		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:
- *

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

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.

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

☒ 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)	\$			

- (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.

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	

- (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			\$		\$	\$		\$	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 6,558	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	159,080		3
4	Supply Inventory (priced at)	6,041		4
5	Short-Term Investments	26,102		5
6	Prepaid Insurance	7,250		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Deferred income tax benefits</u>	11,680		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 216,711	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	5,275		13
14	Buildings, at Historical Cost	3,454,283		14
15	Leasehold Improvements, at Historical Cost	236,792		15
16	Equipment, at Historical Cost	576,914		16
17	Accumulated Depreciation (book methods)	(1,627,550)		17
18	Deferred Charges			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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,645,714	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,862,425	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 29,434	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	183,011		29
30	Accrued Salaries Payable	131,118		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,468		31
32	Accrued Real Estate Taxes(Sch.IX-B)	52,000		32
33	Accrued Interest Payable	48,969		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Pension Payable</u>	9,113		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 458,113	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,294,190		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Deferred Income Taxes</u>	11,680		43
44	<u>Assisted Living Security Deposits</u>	20,000		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,325,870	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,783,983	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,078,442	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,862,425	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,280,976	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,280,976	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(195,134)	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	(7,400)	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)	\$ (202,534)	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)	\$ 1,078,442	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	\$ 2,188,966	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,188,966	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		11
12	Gift and Coffee Shop	2,571	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	1,084	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)	\$ 3,655	23
	D. Non-Operating Revenue		
24	Contributions	660	24
25	Interest and Other Investment Income***	114	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 774	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Clinic Rent	17,280	28
28a	Miscellaneous	1,579	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 18,859	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,212,254	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	491,043	31
32	Health Care	880,946	32
33	General Administration	518,638	33
	B. Capital Expense		
34	Ownership	141,521	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Assisted Living	371,039	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,403,187	40
41	Income before Income Taxes (line 30 minus line 40)**	(190,933)	41
42	Income Taxes	(4,201)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (195,134)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No 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	2,080	2,080	\$ 58,527	\$ 28.14	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,122	6,489	145,287	22.39	3
4	Licensed Practical Nurses	6,500	7,046	132,431	18.80	4
5	CNAs & Orderlies	35,506	37,255	396,347	10.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,913	2,041	25,876	12.68	9
10	Activity Assistants	1,786	1,952	19,327	9.90	10
11	Social Service Workers	2,125	2,293	31,503	13.74	11
12	Dietician					12
13	Food Service Supervisor	2,033	2,201	26,106	11.86	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,760	12,377	127,929	10.34	15
16	Dishwashers					16
17	Maintenance Workers	3,931	4,267	55,924	13.11	17
18	Housekeepers	3,802	4,111	41,133	10.01	18
19	Laundry	3,228	3,412	34,009	9.97	19
20	Administrator	2,080	2,080	56,424	27.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,447	1,584	25,760	16.26	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Assisted Living	16,567	17,715	191,504	10.81	33
34	TOTAL (lines 1 - 33)	100,880	106,903	\$ 1,368,087 *	\$ 12.80	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	98	\$ 4,606		35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	6	450		38
39	Pharmacist Consultant	30	1,257		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	65	420		44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	199	\$ 6,733		49

C. CONTRACT NURSES

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

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID NumberElizabeth Nursing Home# 0008300Report Period Beginning: 01/01/11Ending: 12/31/11Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
			\$	Workers' Compensation Insurance		\$	IDPH License Fee	\$
				Unemployment Compensation Insurance			Advertising: Employee Recruitment	
				FICA Taxes			Health Care Worker Background Check	
				Employee Health Insurance			(Indicate # of checks performed)	
				Employee Meals			Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*				
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)								
\$								
B. Administrative - Other								
Description			Amount				Less: Public Relations Expense	()
			\$				Non-allowable advertising	()
							Yellow page advertising	()
				TOTAL (agree to Schedule V, line 22, col.8)		\$	TOTAL (agree to Sch. V, line 20, col. 8)	
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)							G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)							TOTAL	\$
\$								

* Attach copy of IMRF notifications

**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.
IHCA DUES OF \$3,087

(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?
5

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

\$ NONE
Line N/A

(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.

\$ 26,828

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?

YES

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?

N/A

(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?

YES

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.

\$ NONE

Has any meal income been offset against related costs?

YES

Indicate the amount.
\$ 2,571

(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?

N/A

d. Have vehicle usage logs been maintained?

N/A

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

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:
EIDE BAILLY, LLP

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.

Elizabeth Nursing Home
Book - Tax Reconciliation
12/31/2011

Income before income taxes (page 19)	(190,933)
State Income Taxes	-
Accrued Vacation Adjustment	(2,875)
Contributions Received	(660)
Depreciation Adjustment	<u>5,295</u>
Federal Taxable Income per tax return	<u><u>(189,173)</u></u>