

		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>0012765</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																	
Facility Name: <u>Pinecrest Manor</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>7/1/10</u> to <u>6/30/11</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>414 S. Wesley Avenue</u> <u>Mt. Morris</u> <u>61054</u>																																																			
NumberCityZip Code																																																			
County: <u>Ogle</u>																																																			
Telephone Number: <u>(815) 734-4103</u> Fax # <u>(815) 734-7131</u>																																																			
HFS ID Number: _____		Officer or Administrator of Provider Paid Preparer																																																	
Date of Initial License for Current Owners: <u>6/27/1963</u>																																																			
Type of Ownership:																																																			
<table><tr><td>☒</td><td>VOLUNTARY, NON-PROFIT</td><td>☐</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☒</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code <u>501(c)(3)</u></td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Other _____</td><td colspan="2">_____</td></tr></table>				☒	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL	☒	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code <u>501(c)(3)</u>		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.	_____				☐	Limited Liability Co.	_____				☐	Trust	_____				☐	Other _____	_____	
☒	VOLUNTARY, NON-PROFIT			☐	PROPRIETARY	☐	GOVERNMENTAL																																												
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		☐	Trust	_____																																															
		☐	Other _____	_____																																															
In the event there are further questions about this report, please contact:																																																			
Name: <u>Michael W. Martin</u>		Telephone Number: <u>(217) 258-8888</u>																																																	
Email Address: _____																																																			

SEE ACCOUNTANTS' COMPILATION REPORT

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 Pinecrest Manor

0012765 Report Period Beginning: 7/1/10 Ending: 6/30/11

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 10/12/10 & 2/23/11

	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	<u>66</u>	Skilled (SNF)	<u>57</u>	<u>23,876</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>75</u>	Intermediate (ICF)	<u>68</u>	<u>25,541</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>141</u>	TOTALS	<u>125</u>	<u>49,417</u>	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	<u>7,253</u>	<u>3,864</u>	<u>4,477</u>	<u>15,594</u>	8
9	SNF/PED					9
10	ICF	<u>13,655</u>	<u>10,867</u>		<u>24,522</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>20,908</u>	<u>14,731</u>	<u>4,477</u>	<u>40,116</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.18%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐ Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 6/27/63

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 57 and days of care provided 3,998

Medicare Intermediary National Government Services

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.

Pinecrest Manor
Provider # 0012765
07/01/2010 - 06/30/2011

Schedule 2A

Bed Days Computation

	# of beds	# of Days 7/1/10 - 10/11/10	Bed Days Available	
Skilled (SNF)	66	103	6,798	A
Intermediate (ICF)	75	103	7,725	B

	# of beds	# of Days 10/12/10 - 2/22/11	Bed Days Available	
Skilled (SNF)	73	134	9,782	A
Intermediate (ICF)	68	134	9,112	B

	# of beds	# of Days 2/22/11 - 6/30/11	Bed Days Available	
Skilled (SNF)	57	128	7,296	A
Intermediate (ICF)	68	128	8,704	B

	<u>TOTAL BED DAYS AVAILABLE</u>
Sum of A	Skilled (SNF) 23,876
Sum of B	Intermediate (ICF) 25,541

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 7/1/10 Ending: 6/30/11

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	421,372	26,396	102,982	550,750		550,750	(95,688)	455,062			1
2	Food Purchase		415,215		415,215		415,215	(108,773)	306,442			2
3	Housekeeping	363,793	18,496	25,522	407,811		407,811	(69,875)	337,936			3
4	Laundry		18,108		18,108		18,108		18,108			4
5	Heat and Other Utilities			304,816	304,816		304,816		304,816			5
6	Maintenance	252,723	12,514	96,422	361,659		361,659	(92,492)	269,167			6
7	Other (specify):*											7
8	TOTAL General Services	1,037,888	490,729	529,742	2,058,359		2,058,359	(366,828)	1,691,531			8
	B. Health Care and Programs											
9	Medical Director							7,200	7,200			9
10	Nursing and Medical Records	2,632,097	138,391	12,564	2,783,052		2,783,052	(9,890)	2,773,162			10
10a	Therapy			614,878	614,878		614,878		614,878			10a
11	Activities	155,067	5,052	1,308	161,427		161,427	15,407	176,834			11
12	Social Services	122,100	160		122,260		122,260		122,260			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,909,264	143,603	628,750	3,681,617		3,681,617	12,717	3,694,334			16
	C. General Administration											
17	Administrative	77,627			77,627		77,627	47,450	125,077			17
18	Directors Fees											18
19	Professional Services			184,736	184,736		184,736	(15,407)	169,329			19
20	Dues, Fees, Subscriptions & Promotions			14,322	14,322		14,322	(143)	14,179			20
21	Clerical & General Office Expenses	327,887	64,823	63,803	456,513		456,513	(83,843)	372,670			21
22	Employee Benefits & Payroll Taxes			824,782	824,782		824,782	(65,575)	759,207			22
23	Inservice Training & Education							960	960			23
24	Travel and Seminar			5,781	5,781		5,781	(960)	4,821			24
25	Other Admin. Staff Transportation			9,803	9,803		9,803		9,803			25
26	Insurance-Prop.Liab.Malpractice			77,131	77,131		77,131		77,131			26
27	Other (specify):*											27
28	TOTAL General Administration	405,514	64,823	1,180,358	1,650,695		1,650,695	(117,518)	1,533,177			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,352,666	699,155	2,338,850	7,390,671		7,390,671	(471,629)	6,919,042			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			317,215	317,215		317,215	38,736	355,951			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			243,566	243,566		243,566	(7,049)	236,517			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			560,781	560,781		560,781	31,687	592,468			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		211,247		211,247		211,247		211,247			39
40	Barber and Beauty Shops			24,091	24,091		24,091		24,091			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			74,935	74,935		74,935		74,935			42
43	Other (specify):* Non-Allow Costs	122,796	5,707	102,675	231,178		231,178	(231,178)				43
44	TOTAL Special Cost Centers	122,796	216,954	201,701	541,451		541,451	(231,178)	310,273			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,475,462	916,109	3,101,332	8,492,903		8,492,903	(671,120)	7,821,783			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(18,598)	2		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	38,736	30		9
10	Interest and Other Investment Income	(7,049)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(41,493)	43		24
25	Fund Raising, Advertising and Promotional	(16,570)	43		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 See Pg 5A	(105,117)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (150,091)		\$	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)	(521,029)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (521,029)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (671,120)		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		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Pinecrest Manor

	ID#	0012765
Report Period Beginning:		7/1/10
Ending:		6/30/11

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Reclass R&M >\$2,500	\$ (2,690)	10	1
2	Disallow Association Dues	(143)	20	2
3	Offset miscellaneous income	(6,393)	21	3
4	Disallow development salary	(45,572)	43	4
5	Disallow development general exp	(305)	43	5
6	Disallow development events	(23)	43	6
7	Disallow development postage	(2,826)	43	7
8	Disallow development office supplies	(1,477)	43	8
9	Disallow development other supplies	(1,043)	43	9
10	Offset administrative supplies income	(33)	43	10
11	Disallow cable tv expense	(18,926)	43	11
12	Disallow Medicare EKG - Part A	(69)	43	12
13	Disallow Medicare Lab - Part A	(5,412)	43	13
14	Disallow Medicare X-Ray - Part A	(4,556)	43	14
15	Disallow development consultants	(1,225)	43	15
16	Disallow development pro fees	1,143	43	16
17	Disallow development conference/education	(1,200)	43	17
18	Disallow development travel expense	(1,708)	43	18
19	Disallow development service contracts	(1,295)	43	19
20	Rent Game Room	(2,400)	43	20
21	Rent Pgrove Community Center	(6,600)	43	21
22	Disallow marketing cost	(1,034)	43	22
23	Disallow marketing/public relations cost	(1,020)	43	23
24	Disallow general expense	(310)	43	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	(105,117)		49

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
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest	Mt. Morris, IL	Fund Raising
				Foundation		Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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	Dietary Salary	\$ 77,090	Pinecrest Village	**	\$	\$ (77,090)	1
2	V	2	Food	108,773	Pinecrest Village	**		(108,773)	2
3	V	3	Housekeeping Salary	69,875	Pinecrest Village	**		(69,875)	3
4	V	6	Plant Salary	92,492	Pinecrest Village	**		(92,492)	4
5	V	21	Clerical & General Office-Salary	30,000	Pinecrest Village	**		(30,000)	5
6	V	22	Employee benefits & payroll taxes	65,575	Pinecrest Village	**		(65,575)	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V				** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				13
14	Total			\$ 443,805			\$	\$ * (443,805)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

X YES NO

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

1		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)	
15	V	43	Development Costs	\$ 16,220	Pinecrest Grove	**	\$	\$ (16,220)	15
16	V	43	Marketing Costs	61,004	Pinecrest Grove	**		(61,004)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V				** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 77,224			\$ 0	\$ * (77,224)	39

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									\$		1
2											2
3		See Listing of Board of Directors Attached									3
4											4
5		Note: No members of the Board provide services to the facility, nor do they have									5
6		financial interest in business that do business with, or provide services to the facility.									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 Pinecrest Manor # 0012765 Report Period Beginning: 7/1/10 Ending: 6/30/11

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

	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
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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	JP Morgan Chase		X	Bond Issue	Interest Only	6/17/00	\$ 5,200,000	\$ 3,984,600	6/27/27	LI + .0050	\$ 178,848	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	Harris Bank		X	Working Capital	Interest Only	3/4/11	200,000	132,820	3/4/15	0.0600	64,718	6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 5,400,000	\$ 4,117,420			\$ 243,566	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(7,049)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (7,049)	14	
15	TOTALS (line 9+line14)						\$ 5,400,000	\$ 4,117,420			\$ 236,517	15	

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

* 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.)

SEE ACCOUNTANTS' COMPILATION REPORT

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.			\$		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.)		2010	\$		2
3. Under or (over) accrual (line 2 minus line 1).			\$		3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	N/A	8	
		2007		9	
		2008		10	
		2009		11	
		2010		12	
Facility is a not-for-profit and pays no real estate taxes.					

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

FACILITY NAME Pinecrest Manor COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Ferol Labash

TELEPHONE (815) 734-4103 FAX #: (815) 734-7131

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.

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: 79,970

B. General Construction Type: Exterior Brick Frame 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).

Pinecrest Village-Retirement Community

Congregate living units-48 units-60,413 square feet

Independent living units-9 units-12,079 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: N/A

2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: _____

4. Dates Incurred: N/A

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	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	1
2					2
3	TOTALS	443,048		\$ 20,626	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	125		1963	1963	\$ 1,248,321	\$	50	\$ 24,966	\$ 24,966	\$ 1,179,293	4
5			1964	1964	13,640		50	273	273	12,661	5
6			1965	1965	400		50	8	8	364	6
7			1963	1963	67,803		5-20			67,803	7
8			1987	1987	43,345		5-10			43,345	8
	Improvement Type**										
9	Building Improvements			1965	5,475		38			5,475	9
10	Building Improvements			1969	3,231		15-45	58	58	3,032	10
11	Building Improvements			1971	9,871		5-42	203	203	9,368	11
12	Building Improvements			1972	4,539		10			4,539	12
13	Building Improvements			1973	567		5			567	13
14	Building Improvements			1974	130,481	2,821	5-50	2,821		97,352	14
15	Building Improvements			1975	17,918		10-15			17,918	15
16	Building Improvements			1976	22,483		5-38			22,483	16
17	Building Improvements			1977	12,308		10			12,308	17
18	Building Improvements			1978	1,354		5-10			1,354	18
19	Building Improvements			1979	10,885		7			10,885	19
20	Building Improvements			1980	6,121		5			6,121	20
21	Building Improvements			1981	8,640		10			8,640	21
22	Building Improvements			1982	54,612		5-10			54,612	22
23	Building Improvements			1983	65,748		5-10			65,748	23
24	Building Improvements			1984	74,218		5-10			74,218	24
25	Building Improvements			1985	28,402		5-10			28,402	25
26	Building Improvements			1986	53,789		5			53,789	26
27	Garage			1983	11,892		10			11,892	27
28	Brethren - House			1977	19,500		25			19,500	28
29	Brethren - Renovations			1980	40,698		25			40,698	29
30	Brethren - Insulation			1981	2,149		10			2,149	30
31	Brethren - Garage			1984	10,692		10			10,692	31
32	Brethren - Bath Remodel			1986	1,296		5			1,296	32
33	Brethren - Garage Improvement			1980	2,095		14			2,095	33
34	Energy Management			1985	3,180		10			3,180	34
35	Building (28 Beds)			1999	2,780,122	69,503	40	69,503		842,644	35
36	Carpeting			1989	805		10			805	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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/10

Ending:

6/30/11

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	
37 Canopy Extension	1987	\$ 6,935	\$	5-10	\$	\$	6,935	37
38 Entrance Way	1987	37,500	1,500	25	1,500		36,750	38
39 Building Improvements	1991	14,073		5-15			14,073	39
40 Building Improvements	1991	10,796		10-15			10,796	40
41 Capitalized Repairs	1991	1,652		10			1,652	41
42 Building Improvements	1992	5,649		10-20			5,649	42
43 Building Improvements	1992	3,071		10			3,071	43
44 Building Improvements	1992	1,380		15			1,426	44
45 Building Improvements	1993	3,049		10			3,049	45
46 Building Improvements	1993	28,880		5			28,880	46
47 Building Improvements	1994	4,485	224	20	224		3,920	47
48 Building Improvements	1994	621		15			621	48
49 Building Improvements	1994	14,328		15			14,804	49
50 Building Improvements	1994	14,178		15			14,178	50
51 Building Improvements	1995	630		15			630	51
52 Garage Improvements	1996	2,516		5			2,516	52
53 Blacktop Resurfacing	1996	4,902		5			4,902	53
54 Blacktop Resurfacing	1997	1,805		5			1,805	54
55 Patio doors	1997	1,285		10			1,354	55
56 Water softener	1997	12,260		10			12,873	56
57 Accordion door	1997	3,295		10			3,464	57
58 Roof repairs	1997	5,162		10			5,422	58
59 Furnace repairs	1997	2,358		10			2,474	59
60 Redecorating	1998	34,716	1,066	10	1,066		34,716	60
61 Countertop & wallcovering	1998	4,167		5			4,167	61
62 Door	1998	62		5			62	62
63 Paging system	1998	2,977		5			2,977	63
64 Wiring	1998	950		5			950	64
65 Asbestos Removal	1998	79,150		10			83,097	65
66 Redecorating	1999	43,753		10			43,753	66
67 Asbestos Removal	1999	17,255		10			17,255	67
68 Pipe insulation	1999	6,625		10			6,625	68
69 Landscaping	1999	8,310		10			8,310	69
70 TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 75,114		\$ 100,622	\$ 25,508	\$ 3,098,384	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/10

Ending:

6/30/11

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	
1	Totals from Page 12A, Carried Forward		\$ 5,135,355	\$ 75,114		\$ 100,622	\$ 25,508	\$ 3,098,384	1
2	<u>Signs</u>	1999	10,583		5			10,583	2
3	<u>Roof</u>	1999	55,935	3,729	15	3,729		46,624	3
4	<u>Windows</u>	1999	20,688	1,379	15	1,379		17,238	4
5	<u>HVAC Improvement</u>	1999	2,000	133	15	133		1,663	5
6	<u>Fixed Equipment</u>	1999	80,501		5			80,501	6
7	<u>Wing 4 addition and modernization</u>	1999	858,673	21,467	40	21,467		263,018	7
8	<u>Kitchen modernization</u>	1999	602,543	15,064	40	15,064		185,233	8
9	<u>Heating & cooling renovation</u>	1999	1,486,082	37,152	40	37,152		455,188	9
10	<u>Fresh air unit</u>	1999	329,276	8,232	40	8,232		100,860	10
11	<u>Emergency/supplemental electricity</u>	1999	219,518	5,488	40	5,488		67,240	11
12	<u>Security system</u>	1999	11,190	280	40	280		3,740	12
13	<u>Retention pond</u>	1999	25,282	632	40	632		7,747	13
14	<u>Sidewalks and outdoor lighting</u>	1999	31,556	789	40	789		9,667	14
15	<u>Additional modernization</u>	2000	42,948	2,147	20	2,147		24,691	15
16	<u>Flooring</u>	2000	22,767		5			22,767	16
17	<u>Windows</u>	2000	10,325	516	20	516		5,934	17
18	<u>Firewall</u>	2000	39,232	1,962	20	1,962		22,563	18
19	<u>Security system</u>	2000	191		10			191	19
20	<u>Remodeling</u>	2000	14,848		5			14,848	20
21	<u>Landscaping</u>	2000	645		10			645	21
22	<u>Additional asbestos removal</u>	2000	1,200		10			1,200	22
23	<u>Roofing</u>	2000	2,884		10			2,884	23
24	<u>Security system & fire alarm system</u>	2000	3,631		10			3,631	24
25	<u>Additional kitchen modernization</u>	2000	2,756	137	20	137		1,576	25
26	<u>Timeclock & security system</u>	2000	3,283		10			3,283	26
27	<u>Security and Entrance Doors</u>	2000	24,520	1,226	10	1,226		24,520	27
28	<u>Firewall</u>	2000	3,436	187	10	187		3,436	28
29	<u>Additional kitchen modernization</u>	2000	10,361	519	10	519		10,361	29
30	<u>HVAC</u>	2001	2,664	137	10	137		2,664	30
31	<u>Roofing</u>	2001	36,573	2,438	15	2,438		23,161	31
32	<u>Planning for modernization of rehabilitation rooms</u>	2002	1,850	92	20	92		874	32
33	<u>Memorial Project</u>	2002	4,542	454	10	454		3,632	33
34	TOTAL (lines 1 thru 33)		\$ 9,097,838	\$ 179,274		\$ 204,782	\$ 25,508	\$ 4,520,547	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/10

Ending:

6/30/11

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	
1	Totals from Page 12B, Carried Forward		\$ 9,097,838	\$ 179,274		\$ 204,782	\$ 25,508	\$ 4,520,547	1
2	New Roof	2002	90,352	6,023	15	6,023		48,185	2
3	Courtyard Pavillion	2003	16,255	1,084	15	1,084		9,214	3
4	Solarium	2003	184,761	4,619	40	4,619		39,262	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		12,291	5
6									6
7	Landscaping - Courtyard	2003	56,011	1,868	30	1,868		14,010	7
8	Electrical - Courtyard	2003	27,003	900	30	900		6,750	8
9	Plumbing - Courtyard	2003	5,446	182	30	182		1,365	9
10	Remodeling Solarium Courtyard	2003	76,689	2,556	30	2,556		19,170	10
11	Survey - Courtyard	2003	2,296	76	30	76		570	11
12	Registers - Solarium	2003	3,375		5	(343)	(343)	3,375	12
13	Cabinetry - Wing 7	2003	741	18	40	18		135	13
14	Water lines - Main bldg	2003	1,919	192	10	192		1,440	14
15	Dietary drain flushing system	2003	726	72	10	72		540	15
16	Communications system - Wing 4	2003	3,729	372	10	372		2,790	16
17	Kitchen modernization - Wing 7	2003	414	10	40	10		75	17
18	Wallcovering	2003	5,980	598	10	598		4,485	18
19	Code Alert installation	2004	3,799		5	(381)	(381)	3,799	19
20	Fire alarm renovation and upgrade	2004	17,161		5	(1,715)	(1,715)	17,161	20
21	Time clock upgrade	2004	325		5	(38)	(38)	325	21
22									22
23	Wallpaper/Drapes/Redecorating	2005	6,153	308	20	308		2,002	23
24	Fascia improvements	2005	2,187	110	20	110		715	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		2,938	25
26	Door Strikes - Pinecrest Terrace	2005	3,091	154	20	154		1,001	26
27	Unitary controller	2005	1,077	54	20	54		351	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		468	28
29	Wing 4 - Roof Renovation	2005	39,825	3,982	10	3,982		25,883	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		12,870	30
31	Replace circulating pump	2005	1,463	74	20	74		481	31
32	Bathing System & Electric Transfer Seat	2005	9,040	450	20	450		2,925	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,765,570	\$ 206,926		\$ 229,957	\$ 23,031	\$ 4,755,123	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor

0012765

Report Period Beginning:

7/1/10

Ending:

6/30/11

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	
1	Totals from Page 12C, Carried Forward		\$ 9,765,570	\$ 206,926		\$ 229,957	\$ 23,031	\$ 4,755,123	1
2	West doctor's station renovation	2005	1,206	60	20	60		330	2
3	East Lounge renovation	2006	14,637	732	20	732		4,026	3
4	Removal of tile floor	2005	700	35	20	35		193	4
5	Parking lot expansion	2006	53,249	2,662	20	2,662		14,641	5
6	Heat lamps and timers	2006	877	44	20	44		242	6
7	Alarms	2006	1,830	92	20	92		506	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		291	8
9									9
10	13 Vertech Radio VHF-160VC	2006	5,000	1,000	5	1,000		4,500	10
11	Seal Coat - Parking Lot	2006	6,101	1,220	5	1,220		5,490	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		19,841	12
13									13
14	Compressor	2008	7,077	354	10	354		1,769	14
15	Ejector Pump	2008	10,026	501	10	501		2,505	15
16									16
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	8,612	430	20	430		1,075	17
18	Fire Alarm Upgrade	2009	9,850	493	20	493		1,232	18
19	Courtyard Project	2009	23,992	2,399	10	2,399		5,998	19
20	Sidewalk Egress Lighting	2009	21,975	1,099	20	1,099		2,747	20
21	Door Renovation	2009	8,785	879	10	879		2,197	21
22									22
23	Wing 5 Roof	2010	39,535	2,196	15	2,196		2,196	23
24	Water Heater	2011	6,895	287	10	287		287	24
25	Sprinkler System	2011	269,493	5,989	15	5,989		5,989	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,344,648	\$ 231,860		\$ 254,891	\$ 23,031	\$ 4,831,178	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$ 1,290,015	\$ 70,218	\$ 85,923	\$ 15,705	5-10	\$ 1,296,540	71
72	Current Year Purchases	51,335	6,574	6,574		3-5	6,574	72
73	Fully Depreciated Assets	515,268					515,268	73
74								74
75	TOTALS	\$ 1,856,618	\$ 76,792	\$ 92,497	\$ 15,705		\$ 1,818,382	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	Long Term Care	94 Chevy Truck	1994	\$ 14,556	\$	\$	\$	10	\$ 14,556	76
77	Long Term Care	94 Dodge Van - Wheelchair	1994	22,946				10	22,946	77
78	Long Term Care	94 Dodge Van	1994	7,355				10	7,355	78
79	See Sch 13A			98,119	8,563	8,563		5-10	41,636	79
80	TOTALS			\$ 142,976	\$ 8,563	\$ 8,563	\$		\$ 86,493	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)	\$ 12,364,868	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 317,215	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 355,951	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 38,736	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,736,053	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Bathroom Remodeling	\$ 7,250	92
93			93
94			94
95		\$ 7,250	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.

Pinecrest Manor
Provider # 0012765
07/01/2010 - 06/30/2011

Schedule 13A

Vehicle Depreciation

<u>Description</u>	<u>Model</u>	<u>Year</u>	<u>Cost</u>	<u>Current Bk Depr</u>	<u>St. Line Depr</u>	<u>Adjs</u>	<u>Life in Years</u>	<u>Accum Depr</u>	<u>Line Ref</u>
Long Term Care	97 Safari Van	1997	17,994				10	17,994	
Long Term Care	Ford Elkhart Coach	2007	44,766	4,477	4,477		7	16,629	
Long Term Care	Chrysler Neon	2005	9,765	1,953	1,953		5	4,880	
Long Term Care	Town & Country Van	2011	25,594	2,133	2,133		3	2,133	
Total			98,119	8,563	8,563			41,636	

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			\$			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
- N/A

9. Option to Buy:
- ☐ YES☐ NO
- Terms: N/A
- *

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: \$ N/A
- 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	N/A		\$	\$	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

It is the policy of this facility to only hire certified nurses aides.
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

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		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)	\$			

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	Schedule V Line & Column Reference	2	3	4		6	7	8	
			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	10A(3)	hrs	\$	2,620	\$ 188,631	\$	2,620	\$ 188,631	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		357	25,739		357	25,739	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		5,563	400,508		5,563	400,508	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				211,247		211,247	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			\$	8,540	\$ 614,878	\$ 211,247	8,540	\$ 826,125	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 155,351	\$ 155,351	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 226,000)	487,854	487,854	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	43,378	43,378	6
7	Other Prepaid Expenses	53,974	53,974	7
8	Accounts Receivable (owners or related parties)	667,219	667,219	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,407,776	\$ 1,407,776	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,585,689	1,373,509	14
15	Leasehold Improvements, at Historical Cost	1,200,456	8,971,139	15
16	Equipment, at Historical Cost	2,356,269	1,999,594	16
17	Accumulated Depreciation (book methods)	(6,342,747)	(6,736,053)	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 (spe CIP	7,250	7,250	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,827,543	\$ 5,636,065	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,235,319	\$ 7,043,841	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 631,955	\$ 631,955	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	4,117,420	4,117,420	29
30	Accrued Salaries Payable	371,943	371,943	30
31	Accrued Taxes Payable (excluding real estate taxes)	78,403	78,403	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	138,271	138,271	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,337,992	\$ 5,337,992	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,337,992	\$ 5,337,992	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,897,327	\$ 1,705,849	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,235,319	\$ 7,043,841	48

Pinecrest Manor
Provider # 0012765
07/01/2010 - 06/30/2011

Schedule 17A

Sch. XV: Balance Sheet

Line 36 - Other Current Liabilities	<u>Operating</u>	<u>Consolidating</u>
Resident refunds	466	466
OIG/Hospice Payable	5,818	5,818
Credit Balances	102,009	102,009
Interest Payable	5,587	5,587
Resident Funds Payable	18,176	18,176
Employee W/h-Health	2,816	2,816
Employee W/h-Additional Life	65	65
Employee W/h-Aflac	164	164
Activity Funds	3,170	3,170
	<u>138,271</u>	<u>138,271</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,886,621	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,886,621	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	10,711	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	(5)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 10,706	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)	\$ 1,897,327	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 8,890,859	1
2	Discounts and Allowances for all Levels	(2,286,849)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,604,010	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,040,850	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,040,850	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		12
13	Barber and Beauty Care	19,664	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	177,872	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,157	19
20	Radiology and X-Ray	4,193	20
21	Other Medical Services	70,688	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 279,574	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	7,049	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,049	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	572,131	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 572,131	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,503,614	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,058,359	31
32	Health Care	3,681,617	32
33	General Administration	1,650,695	33
	B. Capital Expense		
34	Ownership	560,781	34
	C. Ancillary Expense		
35	Special Cost Centers	466,516	35
36	Provider Participation Fee	74,935	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,492,903	40
41	Income before Income Taxes (line 30 minus line 40)**	10,711	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 10,711	43

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

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

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

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

Pinecrest Manor
Provider #0012765
07/01/10 - 06/30/11

Schedule 19A

Sch. XVII: Income Statement

<u>Line 28 - Other Revenue</u>	
Dietary Income	18,598
Miscellaneous Income	6,393
Finance Charges	25,307
Pinecrest Village Management Fee	444,000
Pinecrest Village Additional Services	601
Pinecrest Grove Management Fee	<u>77,232</u>
	<u><u>572,131</u></u>

See Accountants' Compilation Report

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	1,824	2,080	\$ 76,650	\$ 36.85	1
2	Assistant Director of Nursing	1,912	2,180	68,307	31.33	2
3	Registered Nurses	20,122	21,927	596,633	27.21	3
4	Licensed Practical Nurses	25,019	27,262	588,321	21.58	4
5	CNAs & Orderlies	90,038	98,109	1,152,213	11.74	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,028	7,746	110,547	14.27	10
11	Social Service Workers	5,049	6,004	122,100	20.34	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	39,466	43,008	421,372	9.80	15
16	Dishwashers					16
17	Maintenance Workers	13,108	14,572	252,723	17.34	17
18	Housekeepers	37,052	41,006	363,793	8.87	18
19	Laundry					19
20	Administrator	2,304	2,560	125,077	48.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,168	16,882	280,437	16.61	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,863	2,112	31,695	15.01	31
32	Other Health C: See Sch 20A	7,266	8,280	118,278	14.28	32
33	Other(specify) See Sch 20A	8,441	9,257	167,316	18.07	33
34	TOTAL (lines 1 - 33)	275,660	302,985	\$ 4,475,462 *	\$ 14.77	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	1,414	\$ 44,798	1(3)	35
36	Medical Director	Monthly	7,200	9(7)	36
37	Medical Records Consultant	32	1,760	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	112	2,478	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	1,116	11(3)	44
45	Social Service Consultant				45
46	Other(specify) Chaplain Consultant	Monthly	15,407		46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,578	\$ 72,759		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	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Pinecrest Manor
Provider # 0012765
07/01/10 - 06/30/11
Staffing & Salary Costs

Schedule 20A

<u>Other Health Care Wages - Line 32:</u>	<u>Hours Worked</u>	<u>Hours Paid</u>	<u>Salary or Wages</u>	<u>Ave. Hrly. Wages</u>
Care Plan/MDS RN	5,354	6,101	88,626	14.53
Scheduler	1,912	2,179	29,652	13.61
TOTAL	7,266	8,280	118,278	14.28

Other Wages - Line 33

Development Coordinator	3,274	3,526	61,792	17.52
Marketing	3,331	3,571	61,004	17.08
Chaplain	1,836	2,160	44,520	20.61
TOTAL	8,441	9,257	167,316	18.07

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number
0012765

Report Period Beginning: 7/1/10

Page 21
Ending: 6/30/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Carol Davis	Administrator	0%	\$ 105,847
Ferol Labash	Administrator	0%	19,230
Reconciling Item (to bring to col. 1 balance)			(47,450)
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 77,627

B. Administrative - Other

Description	Amount
N/A	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See attached Schedule 21C		\$ 184,736
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 184,736

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 189,490
Unemployment Compensation Insurance	23,552
FICA Taxes	337,465
Employee Health Insurance	184,508
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Retirement	62,146
Employee Physicals	1,485
Employee Recognition	9,586
Employee Dental Insurance	5,023
Employee Life Insurance	9,237
Other Employee Benefits	2,290
Less: Independent Living & Retirement Comm.	(65,575)
TOTAL (agree to Schedule V, line 22, col.8)	

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

Description	Line #	Amount
N/A		
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	
Health Care Worker Background Check (Indicate # of checks performed 24)	1,000
Patient Background Checks	161
Life Service Network	5,254
AAHSA	3,147
INHA	100
Miscellaneous Dues & Subs	2,313
Miscellaneous Licenses & Fees	508
Less: Public Relations Expense	(143)
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	4,821
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 4,821

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Pinecrest Manor
Provider #0012765
07/01/10 - 06/30/11

Schedule XIX. Support
C. Professional Services

Schedule 21C

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
		184,736
ARI INC	Accounting	12,000
ASCENSION CAPITAL EM	Accounting	3,212
JOHN DELEVAN & ASSO	Accounting	50,962
MCGLADREY & PULLEN	Accounting	61,478
HINSHAW & CULBERTS	Legal	2,641
SMITH HAHN MORROW	Legal	163
WILLIAMS & MCCARTHY	Legal	72
Mark Flory Steury	Chaplain	15,407
Comcast Cable	Computer Services	719
William & Mary	Computer Services	2,186
Crescendo Interactive	Computer Services	595
AOD	Computer Services	16,689
42 Tech Solutions	Computer Services	112
Oglecom Internet	Computer Services	150
Matt Serverson	Computer Services	18,350
	Total V, line 19, col. 3	<u>184,736</u>
Less: Chaplain Services		(15,407)
	Total V, line 19, col 8	<u><u>169,329</u></u>

See Accountants' Compilation Report

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? **No**
- (2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Service Network-\$5,254**
- (3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**
- (5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **4 yrs**
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ **38,756** Line **10**
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**
- (9) Are you presently operating under a sublease agreement? YES **X** NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ **74,935**
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ **N/A** Has any meal income been offset against related costs? **Yes** Indicate the amount. \$ **18,598**
- (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?
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
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? **N/A**
g. Does the facility transport residents to and from day training? **N/A**
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: **McGladrey & Pullen LLP**
- (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.