

		FOR BHF USE					

LL1

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: 0046698 Facility Name: Smith Crossing Address: 10501 Emilie Lane Orland Park 60467 County: Will Telephone Number: (708) 326-2300 Fax # (708) 326-2770 HFS ID Number: Date of Initial License for Current Owners: 10/18/2005 Type of Ownership: ☒ VOLUNTARY, NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code 501(C)(3) ☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other

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

Name: Raymond Marneris, CFO Telephone Number: (773) 747-7350

Email Address:

Facility Name & ID Number Smith Crossing

0046698 Report Period Beginning: 7/1/2010 Ending: 6/30/2011

III. STATISTICAL DATA

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

	1	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>30</u>	Skilled (SNF)	<u>30</u>	<u>10,950</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>30</u>	TOTALS	<u>30</u>	<u>10,950</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>2,443</u>	<u>6,626</u>	<u>1,373</u>	<u>10,442</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>2,443</u>	<u>6,626</u>	<u>1,373</u>	<u>10,442</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.36%

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)

N/A

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☐

NO

☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started 10/18/2005

J. Was the facility purchased or leased after January 1, 1978?

YES

☒

Date 11/1/2003

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number of beds certified 30 and days of care provided 1,061

Medicare Intermediary National Government Services (NGS)

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year: 6/30/2011 Fiscal Year: 6/30/2011

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

Facility Name & ID Number Smith Crossing # 0046698 Report Period Beginning: 7/1/2010 Ending: 6/30/2011
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	582,910	67,723	418,374	1,069,007		1,069,007	(862,974)	206,033			1
2	Food Purchase		581,789		581,789		581,789	(487,380)	94,409			2
3	Housekeeping	178,893	23,154	367	202,414		202,414	(169,170)	33,244			3
4	Laundry	24,723	12,097	138	36,958		36,958	(30,685)	6,273			4
5	Heat and Other Utilities			330,543	330,543		330,543	(274,436)	56,107			5
6	Maintenance	276,208	12,508	294,435	583,151		583,151	(487,570)	95,581			6
7	Other (specify):*											7
8	TOTAL General Services	1,062,734	697,271	1,043,857	2,803,862		2,803,862	(2,312,215)	491,647			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	769,148	35,674	670,327	1,475,149		1,475,149	(325,432)	1,149,717			10
10a	Therapy			115,714	115,714		115,714		115,714			10a
11	Activities	220,747	3,068	152,531	376,346		376,346	(58,818)	317,528			11
12	Social Services	55,325			55,325		55,325	(12,205)	43,120			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,045,220	38,742	950,572	2,034,534		2,034,534	(396,455)	1,638,079			16
	C. General Administration											
17	Administrative					115,026	115,026	(25,376)	89,650			17
18	Directors Fees											18
19	Professional Services			121,490	121,490		121,490	17,511	139,001			19
20	Dues, Fees, Subscriptions & Promotions			21,481	21,481		21,481	(869)	20,612			20
21	Clerical & General Office Expenses	231,686	12,057	911,035	1,154,778	(115,026)	1,039,752	(486,034)	553,718			21
22	Employee Benefits & Payroll Taxes			666,183	666,183		666,183	(44,433)	621,750			22
23	Inservice Training & Education			2,940	2,940		2,940	(1,364)	1,576			23
24	Travel and Seminar			14,627	14,627		14,627	(2,200)	12,427			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			75,393	75,393		75,393	(7,036)	68,357			26
27	Other (specify):* Unallowable expenses			35,412	35,412		35,412	(35,412)				27
28	TOTAL General Administration	231,686	12,057	1,848,561	2,092,304		2,092,304	(585,213)	1,507,091			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,339,640	748,070	3,842,990	6,930,700		6,930,700	(3,293,883)	3,636,817			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			1,167,541	1,167,541		1,167,541	(963,262)	204,279			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,552,060	1,552,060		1,552,060	(1,288,609)	263,451			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			11,424	11,424		11,424	(9,485)	1,939			35
36	Other (specify):*											36
37	TOTAL Ownership			2,731,025	2,731,025		2,731,025	(2,261,356)	469,669			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			84,103	84,103		84,103		84,103			39
40	Barber and Beauty Shops			37,875	37,875		37,875	(37,875)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			16,425	16,425		16,425		16,425			42
43	Other (specify):* Marketing	154,258	6,400	82,199	242,857		242,857	(242,857)				43
44	TOTAL Special Cost Centers	154,258	6,400	220,602	381,260		381,260	(280,732)	100,528			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,493,898	754,470	6,794,617	10,042,985		10,042,985	(5,835,971)	4,207,014			45

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

Schedule V - Cost Center Expenses/Reclassifications - Supplemental Schedule			To Line	From Line
Reclassify administrator wages	\$	115,026	17	21

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(92,670)	2		4
5	Telephone, TV & Radio in Resident Rooms	(22,682)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(226)	27		18
19	Entertainment				19
20	Contributions	(695)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(23,354)	27		24
25	Fund Raising, Advertising and Promotional	(222,609)	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 Supplemental Schedule	(5,418,782)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (5,781,018)		\$	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)	(54,954)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (54,954)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (5,835,972)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Smith Crossing

ID#	0046698
Report Period Beginning:	7/1/2010
Ending:	6/30/2011

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	AL/IL dietary costs	\$ (862,974)	1	1
2	AL/IL food purchases	(395,432)	2	2
3	Guest room income	(6,565)	3	3
4	AL/IL housekeeping	(162,605)	3	4
5	AL/IL laundry	(30,685)	4	5
6	AL/IL heat & other utilities	(274,436)	5	6
7	AL/IL maintenance	(467,512)	6	7
8	Resident transport income	(1,546)	6	8
9	Office rent & utilities	(26,878)	6	9
10	AL/IL nursing costs	(325,432)	10	10
11	AL/IL activities	(54,128)	11	11
12	Activities income	(4,690)	11	12
13	AL/IL Social Services	(12,205)	12	13
14	AL/IL Administrative costs	(25,376)	17	14
15	Unallowable legal expenses	(5,855)	19	15
16	AL/IL professional services	(39,345)	19	16
17	Unallowabe lobbying expenses	(1,481)	20	17
18	AL/IL Dues, fees, subs	(3,334)	20	18
19	AL/IL office & clerical	(156,732)	21	19
20	Miscellaneous income	(1,675)	21	20
21	Medication Setup income	(25,975)	21	21
22	Marketing employee benefits	(33,949)	22	22
23	AL/IL nursing & activities emp benefits	(103,535)	22	23
24	AL/IL inservice	(446)	23	24
25	Unsupported seminar/travel/meals	(6,590)	24	25
26	AL/IL travel & seminar	(3,518)	24	26
27	AL/IL insurance	(19,349)	26	27
28	Bank fees	(864)	27	28
29	Investment advisory fee	(5,449)	27	29
30	Other taxes and fees	(4,824)	27	30
31	AL/IL depreciation	(999,180)	30	31
32	AL/IL bond interest	(1,288,609)	32	32
33	AL/IL equipment rent	(9,485)	35	33
34	Beauty shop income	(37,875)	40	34
35	Amort costs of acquiring continuing care contracts	(122,817)	43	35
36	Remove credit - interdepartment transfer	102,569	43	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	(5,418,782)		49

Summary A

6/30/2011

[illegible]

Summary B

6/30/2011

[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
		Smith Village	Chicago	Smith Senior Living	Chicago	Home Office

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	2	Food purchases	\$	Smith Senior Living		\$ 722	\$ 722	1
2	V	6	Maintenance		Smith Senior Living		8,366	8,366	2
3	V	19	Professional Services		Smith Senior Living		62,711	62,711	3
4	V	20	Fees, Subscriptions		Smith Senior Living		3,946	3,946	4
5	V	21	Clerical & General Office Exp		Smith Senior Living		546,548	546,548	5
6	V	22	PR Taxes & Employee Benefits		Smith Senior Living		93,051	93,051	6
7	V	23	Inservice Training & Education		Smith Senior Living		(918)	(918)	7
8	V	24	Travel and Seminar		Smith Senior Living		7,908	7,908	8
9	V	26	Insurance		Smith Senior Living		12,313	12,313	9
10	V	30	Depreciation		Smith Senior Living		35,918	35,918	10
11	V								11
12	V	21	Management Fees	825,518				(825,518)	12
13	V								13
14	Total			\$ 825,518			\$ 770,564	\$ * (54,954)	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	Thomas E. Chomicz	Board Member	Trustee of the	None	2,403			Legal Services	\$ 14,291	19.3	1
2			Board and Partner		Smith Village						2
3			at Quarles & Brady								3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 14,291		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 Smith Crossing # 0046698 Report Period Beginning: 7/1/2010 Ending: 3/30/2011

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 Smith Senior Living
Street Address 2320 West 113th Place
City / State / Zip Code Chicago, IL 60643
Phone Number (773) 474-7350
Fax Number (773) 474-7352

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	2	Food purchases	Direct Costs	28,891,294	2	\$ 2,077	\$	10,042,985	\$ 722	1
2	6	Maintenance	Direct Costs	28,891,294	2	24,067		10,042,985	8,366	2
3	19	Professional Services	Direct Costs	28,891,294	2	180,404		10,042,985	62,711	3
4	20	Fees, Subscriptions	Direct Costs	28,891,294	2	11,352		10,042,985	3,946	4
5	21	Clerical & General Office Exp	Direct Costs	28,891,294	2	1,572,288	1,432,960	10,042,985	546,548	5
6	22	PR Taxes & Employee Benefits	Direct Costs	28,891,294	2	267,686		10,042,985	93,051	6
7	23	Inservice Training & Education	Direct Costs	28,891,294	2	(2,641)		10,042,985	(918)	7
8	24	Travel and Seminar	Direct Costs	28,891,294	2	22,750		10,042,985	7,908	8
9	26	Insurance	Direct Costs	28,891,294	2	35,421		10,042,985	12,313	9
10	30	Depreciation	Direct Costs	28,891,294	2	103,327		10,042,985	35,918	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					\$ 2,216,731	\$ 1,432,960		\$ 770,564	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	Bond - Series 2003A		x	Facility construction	N/A	11/1/2003	\$ 20,110,000	\$ 18,910,000	11/15/2032	Variable	\$ 1,274,788	1
2	Bond - Series 2003B-2		x	Facility construction	N/A	11/1/2003	4,250,000	4,113,000	11/15/2033	0.0525	277,272	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 24,360,000	\$ 23,023,000			\$ 1,552,060	9
	B. Non-Facility Related*											
10	Remove AL/IL portion of interest expense										(1,288,609)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,288,609)	14
15	TOTALS (line 9+line14)						\$ 24,360,000	\$ 23,023,000			\$ 263,451	15

16)

Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ N/A

Line #

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost 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.)				\$	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		8		
	2007		9		
	2008		10		
	2009		11		
	2010		12		

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

FACILITY NAME	<u>Smith Crossing</u>	COUNTY	<u>Will</u>
FACILITY IDPH LICENSE NUMBER	<u>0046698</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Raymond Marneris, CFO</u>		
TELEPHONE	<u>(773) 474-7350</u>	FAX #:	<u>(773) 474-7352</u>

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: 203,337

B. General Construction Type: Exterior Brick / Siding Frame _____ Number of Stories 4

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Smith Crossing, Independent Living, 149,118 square feet (included in square footage listed in A above), 97 units

Smith Crossing, Assisted Living, 19,704 square feet (included in square footage listed in A above), 48 units

Smith Crossing is a CCRC which includes the nursing facility and services listed above. All non-nursing facility costs have been adjusted out on Pages 5 and 5A.

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			<u>2001</u>	<u>\$ 6,452,639</u>	1
2					2
3	TOTALS			\$ 6,452,639	3

Facility Name & ID Number Smith Crossing

0046698

Report Period Beginning:

7/1/2010

Ending:

6/30/2011

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	30			2005	\$ 39,226,430	\$ 1,056,262	40	\$ 1,056,262	\$	\$ 6,425,216	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2005	11,062	1,111	10	1,111		6,666	9
10	Various			2006	151,005	16,627	10	16,627		68,756	10
11	Various			2007	51,851	7,325	10	7,325		30,941	11
12	Flooring America - Carpeting - H2			2008	1,127	225	5	225		901	12
13	Flooring America - Carpeting - 2104			2008	3,723	745	5	745		2,917	13
14	Flooring America - Hardwood Flooring - 10410/10418/10420			2008	17,804	1,780	10	1,780		6,677	14
15	Flooring America - Carpeting 1209 / 2303			2008	8,101	1,620	5	1,620		5,671	15
16	Flooring America - Carpeting - 1403 / 1410			2008	2,790	558	5	558		1,953	16
17	Flooring America - Carpeting - 2410			2008	1,263	253	5	253		863	17
18	Flooring America - Vinyl Flooring - 1405 Kitchen			2008	626	63	10	63		214	18
19	Flooring America - Carpeting - 1413 / 1405 / 2306			2008	5,829	1,166	5	1,166		3,983	19
20	Flooring America - Carpeting - 2409			2008	1,728	346	5	346		1,175	20
21	Flooring America - Carpeting - 2405 / 3204			2008	6,183	1,237	5	1,237		4,122	21
22	Flooring America - Carpeting - 2405 / 3204			2008	2,127	425	5	425		1,418	22
23	Flooring America - Carpeting - Cottage 10430			2008	9,954	1,991	5	1,991		6,304	23
24	Flooring America - Carpeting - 2407			2008	2,493	499	5	499		1,579	24
25	Flooring America - Carpeting - 2202 / 1414/ 1203			2008	11,730	2,346	5	2,346		7,234	25
26	AG Architecture - Screen Porch			2008	5,718	1,143	5	1,143		3,335	26
27	AG Architecture - Add Elevators to Existing Generator			2008	3,690	185	20	185		507	27
28	Creative Carpet - 2403			2008	1,076	108	10	108		1,135	28
29	Creative Carpet - 10410			2008	1,945	389	5	389		1,135	29
30	Creative Carpet - 2206			2008	3,257	326	10	326		950	30
31	Creative Carpet - 10408			2008	2,581	516	5	516		1,505	31
32	Creative Carpet - 1415			2008	534	107	5	107		303	32
33	Creative Carpet - 2206			2008	1,994	398	5	398		1,130	33
34	Creative Carpet - 1308			2008	1,912	382	5	382		1,052	34
35	Creative Carpet - 1406			2008	1,010	202	5	202		1,052	35
36	Creative Carpet - 10430			2008	578	58	10	58		154	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 Smith Crossing

0046698

Report Period Beginning:

7/1/2010

Ending:

6/30/2011

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	Creative Carpet - 3207	2008	\$ 1,927	\$ 385	5	\$ 385	\$	\$ 1,028	37
38	Creative Carpet - 3203	2008	2,924	585	5	585		1,511	38
39	Creative Carpet - 2208	2009	1,336	267	5	267		668	39
40	Creative Carpet - J1	2009	548	110	5	110		265	40
41	Creative Carpet - 2401	2009	1,041	208	5	208		503	41
42	Creative Carpet - 2411	2009	1,085	217	5	217		524	42
43	Creative Carpet - 1108	2009	1,232	246	5	246		595	43
44	Creative Carpet	2009	689	138	5	138		321	44
45	Creative Carpet	2009	689	138	5	138		322	45
46	Creative Carpet - 3104	2009	1,989	398	5	398		928	46
47	Creative Carpet - 2404	2009	1,048	210	5	210		489	47
48	Creative Carpet	2009	306	61	5	61		143	48
49	Creative Carpet - 2408	2009	528	106	5	106		237	49
50	Creative Carpet - 1407	2009	516	103	5	103		224	50
51	Creative Carpet - 2104	2009	1,577	315	5	315		657	51
52	Flooring America - Carpet - 3103	2009	5,078	1,016	5	1,016		2,539	52
53	J&L Metal Doors - Fire Exit Door Hardware	2009	1,631	163	5	163		435	53
54	Ronald anerson - Paint 10408	2009	7,400	1,480	5	1,480		4,193	54
55	The Geo Group - Villas - Enclosed 3 Season Porches	2009	32,000	6,400	5	6,400		14,933	55
56	The Geo Group - Villas - Enclosed 3 Season Porches	2009	50,730	10,146	5	10,146		23,674	56
57	The Geo Group - Villas - Enclosed 3 Season Porches	2009	900	180	5	180		420	57
58	McCabe - Carpeting	2009	2,000	400	5	400		783	58
59	Creative Carpet	2009	5,501	1,100	5	1,100		1,592	59
60	Creative Carpet	2010	21,758	4,352	5	4,352		5,256	60
61	Greenway Landscape Nursery	2010	29,464	2,946	5	2,946		3,806	61
62	Home Depot Supply	2010	1,393	139	7	139		261	62
63	2-Wire System	2011	20,000	167	10	167		167	63
64	Carpeting	2011	30,356	2,637	5	2,637		2,637	64
65	Landscaping	2011	135	26	5	26		26	65
66	Dyrwall and painting	2011	1,800	105	5	105		105	66
67	Marketing Area Enclosure	2011	3,911	0	5	0		0	67
68	Remove and repair sidewalks	2011	2,600	38	20	38		38	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 39,774,213	\$ 1,133,175		\$ 1,133,175	\$	\$ 6,658,128	70

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

Facility Name & ID Number Smith Crossing

0046698

Report Period Beginning:

7/1/2010

Ending:

6/30/2011

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		\$ 39,774,213	\$ 1,133,175		\$ 1,133,175	\$	\$ 6,658,128	1
2								2
3								3
4								4
5								5
6								6
7	Adjustment - Remove allocated Assisted & Independent Living depreciation expense				(969,359)	(969,359)		7
8	Adjustment - Add Smith Senior Living allocated depreciation expense				35,918	35,918		8
9	Adjustment - Remove Home Office depreciation expense allocated to Assisted & Independent Living				(29,821)	(29,821)		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 TOTAL (lines 1 thru 33)		\$ 39,774,213	\$ 1,133,175		\$ 169,913	\$ (963,262)	\$ 6,658,128	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	\$1,154,503	\$24,940	\$24,940	\$	Various	\$475,832	71
72	Current Year Purchases	35,645	1,059	1,059		Various	1,059	72
73	Fully Depreciated Assets	153,902				Various	153,902	73
74								74
75	TOTALS	\$1,344,050	\$25,999	\$25,999	\$		\$630,793	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	CCRC	Passenger Bus	2004	\$61,437	\$	\$	\$	5	\$61,437	76
77	CCRC	2000 Ford Pickup	2005	13,933				5	13,933	77
78	CCRC	Chevy Impala	2006	19,535	1,628	1,628		5	19,535	78
79	CCRC	Passenger Bus	2011	71,883	6,739	6,739		15	6,739	79
80	TOTALS			\$166,788	\$8,367	\$8,367	\$		\$101,644	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)	\$47,737,690	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$1,167,541	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$204,279	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(963,262)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$7,390,565	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Phase 2 Reconstruction	\$9,233,831	92
93			93
94			94
95		\$9,233,831	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.
- ☐ YES☒ NO

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

**

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: \$11,424
- Description: Copiers

(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

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.

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	10.3	hrs	\$	761	\$ 52,829	\$	761	\$ 52,829	1
2	Licensed Speech and Language Development Therapist	10.3	hrs		55	4,334		55	4,334	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10.3	hrs		829	58,551		829	58,551	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			\$	1,644	\$ 115,714	\$	1,644	\$ 115,714	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	\$ 645,668	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (34,903))	408,085		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	327,332		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Assets limited as to use	2,128,008		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,509,093	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	3,790,034		12
13	Land	6,452,639		13
14	Buildings, at Historical Cost	39,774,213		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,510,838		16
17	Accumulated Depreciation (book methods)	(7,390,565)		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	9,233,831		22
23	Other(specify): See Supplemental Schedule	6,517,353		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 59,888,343	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 63,397,436	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,020,240	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	207,183		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	176,088		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule	2,833,371		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 7,236,882	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	27,429,855		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule	27,802,061		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 55,231,916	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 62,468,798	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 928,638	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 63,397,436	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,796,377	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,796,377	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(867,739)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (867,739)	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)	\$ 928,638	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	\$ 8,922,153	1
2	Discounts and Allowances for all Levels	(789,371)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,132,782	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	218,019	6
7	Oxygen	1,801	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 219,820	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	46,697	13
14	Non-Patient Meals	92,670	14
15	Telephone, Television and Radio	52,494	15
16	Rental of Facility Space	26,878	16
17	Sale of Drugs	52,085	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,138	19
20	Radiology and X-Ray	2,347	20
21	Other Medical Services	101,774	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 387,083	23
	D. Non-Operating Revenue		
24	Contributions	5,628	24
25	Interest and Other Investment Income***	379,006	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 384,634	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	50,927	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 50,927	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,175,246	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,803,862	31
32	Health Care	2,034,534	32
33	General Administration	2,092,304	33
	B. Capital Expense		
34	Ownership	2,731,025	34
	C. Ancillary Expense		
35	Special Cost Centers	364,835	35
36	Provider Participation Fee	16,425	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,042,985	40
41	Income before Income Taxes (line 30 minus line 40)**	(867,739)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (867,739)	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.

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

Facility Name & ID Number Smith Crossing# 0046698

Report Period Beginning: 7/1/2010

Ending: 6/30/2011

SCHEDULE XVII. INCOME STATEMENT - Supplemental Schedule**Line 25 Interest and Other Investment Income**

Income reported on this line is related to unrealized gain/loss and restricted funds, and therefore, has not been offset against interest expense reported on Schedule V, line 32.

Line 28 Other Revenue

<u>Description</u>	<u>Amount</u>
Resident transport - private pay	\$ 1,546
Miscellaneous income	1,675
Activities income	4,690
Medication Setup / Admin	25,863
Prior Year Adjustments	17,153
	<u>\$ 50,927</u>

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	1,800	1,997	\$ 80,038	\$ 40.08	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,769	2,994	46,545	15.55	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	43,345	50,711	537,895	10.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,940	3,074	37,356	12.15	8
9	Activity Director	3,707	3,842	63,509	16.53	9
10	Activity Assistants	12,419	13,176	157,236	11.93	10
11	Social Service Workers	1,680	1,998	55,325	27.69	11
12	Dietician					12
13	Food Service Supervisor	1,771	2,066	24,100	11.67	13
14	Head Cook		0	0		14
15	Cook Helpers/Assistants	50,878	56,655	558,810	9.86	15
16	Dishwashers					16
17	Maintenance Workers	18,403	20,833	276,208	13.26	17
18	Housekeepers	15,235	18,715	178,893	9.56	18
19	Laundry	1,846	2,711	24,723	9.12	19
20	Administrator	1,770	2,054	115,026	56.00	20
21	Assistant Administrator					21
22	Other Administrative	8,643	9,769	116,660	11.94	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care: AL Mgr & Ward Clerk	3,400	3,689	67,316	18.25	32
33	Other(specify) Marketing	5,484	7,322	154,258	21.07	33
34	TOTAL (lines 1 - 33)	176,090	201,606	\$ 2,493,898 *	\$ 12.37	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		\$		35
36	Medical Director		12,000	9.3	36
37	Medical Records Consultant		1,772	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	17	968	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	16	864	11.3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	33	\$ 15,604		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8,022	\$ 315,950	10.3	50
51	Licensed Practical Nurses	11,412	336,476	10.3	51
52	Certified Nurse Assistants/Aides	43	1,035	10.3	52
53	TOTAL (lines 50 - 52)	19,477	\$ 653,461		53

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

** See instructions.

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
Frank Guajardo	Executive Director	0	\$ 115,026	Workers' Compensation Insurance		\$ 58,326	IDPH License Fee		\$
				Unemployment Compensation Insurance		0	Advertising: Employee Recruitment		1,113
				FICA Taxes		178,879	Health Care Worker Background Check		7,395
				Employee Health Insurance		328,031	(Indicate # of checks performed _____)		
				Employee Meals		33,405	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		0	Dues & Memberships		11,956
				Disability insurance		3,089	Subscriptions		1,017
				Life insurance		1,865	Less: Non-allowed lobbying expenses		(1,481)
				Pension / 401K		49,601	Less: Non-allowed AL/IL costs		(3,334)
TOTAL (agree to Schedule V, line 17, col. 1)				PTO Used / Not Paid		12,987	Add: Home Office Allocation		3,946
(List each licensed administrator separately.)			\$ 115,026	Less: Non-allowed AL/IL employee benefits		(103,535)	Less: Public Relations Expense		()
B. Administrative - Other				Less: Non-allowed Marketing employee benefits		(33,949)	Non-allowable advertising		()
Description			Amount	Add: Home Office employee benefits		93,051	Yellow page advertising		()
N/A			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$ 621,750	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 20,612
				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
				Description		Line #	Description		Amount
TOTAL (agree to Schedule V, line 17, col. 3)			\$	N/A			Out-of-State Travel		\$
(Attach a copy of any management service agreement)									
C. Professional Services							In-State Travel		3,268
Vendor/Payee	Type		Amount				Related Meals		348
Chubb Group of Insurance Companies	Legal Services		\$ 1,929						
Polsinelli Shughart PC	Legal Services		18,089				Seminar Expense		11,011
Quarels & Brady LLP	Legal Services		14,291				Less: Unsupported seminar & related expenses		(6,590)
Masco & Associates, Inc.	Consultant-Electric Cost Reduction		80,000				Add: Home Office seminar & related expenses		7,908
CARF International	Data Collection		607				Less: Non-allowed AL/IL expenses		(3,518)
Paylocity	Payroll Service		6,574				Entertainment Expense		()
							(agree to Sch. V, line 24, col. 8)		
							TOTAL		\$ 12,427
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$			
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 121,490						

*** Attach copy of IMRF notifications**

****See instructions.**

Invoice No.	Date	GL Acct.	Payee/Vendor	Amount	Comments	Unallowable Expenses Adjustment
1606905	8/31/2010	130-5410-8020	Quarels & Brady LLP	7,716	General facility matters, sales tax exemption, tax returns	-
1743955	9/28/2010	130-5410-8020	Chubb Group of Insurance Companies	\$ 590	General facility matters	(2,131)
1615440	10/11/2010	130-5410-8020	Quarels & Brady LLP	4,616	General facility matters, sales tax exemption	-
754324	10/15/2010	130-5410-8020	Polsinelli Shughart PC	5,529	CON compliance issues	-
10182010	10/18/2010	130-5410-8020	Polsinelli Shughart PC	1,241	General facility matters	-
1753685	10/21/2010	130-5410-8020	Chubb Group of Insurance Companies	1,250	General facility matters	\$ -
1623268	11/11/2010	130-5410-8020	Quarels & Brady LLP	996	General faciity matters, sales tax exemption	-
1764761	11/12/2010	130-5410-8020	Chubb Group of Insurance Companies	89	General facility matters	(3,136)
761837	11/30/2010	130-5410-8020	Polsinelli Shughart PC	2,813	CON compliance issues	-
767588	12/31/2010	130-5410-8020	Polsinelli Shughart PC	631	CON compliance issues	(588)
774096	1/31/2011	130-5410-8020	Polsinelli Shughart PC	3,445	CON compliance issues	-
780356	2/28/2011	130-5410-8020	Polsinelli Shughart PC	1,905	CON compliance issues	-
786982	3/31/2011	130-5410-8020	Polsinelli Shughart PC	1,505	CON compliance issues	-
1670051	6/7/2011	130-5410-8020	Quarels & Brady LLP	963	General facility matters	-
801799	6/9/2011	130-5410-8020	Polsinelli Shughart PC	1,020	CON compliance issues	-
Total Expenses				34,309	Total Adjustments	(5,855)
Account No. 130-5410-8020				34,309		
Difference				-		

Payee	Topic	Attendee	Job Class	Location	Fee
LSN Conference 2010	LSN 2009	Frank Guajardo	Administration	Lisle, IL 60532	\$ 295
LSN Conference 2010	LSN 2010	Frank Guajardo	Administration	Navy Pier, Chicago, IL	133
LSN Conference 2010	LSN 2010	Georgia Vaneke	Administration	Navy Pier, Chicago, IL	133
Pathway Health Services, Inc.	Restorative/Reahabilitation	Angela Benke	Administration	Wenstmont, IL 60559	749
LSN Conference 2010	LSN 2010	Germain Dignan	Activities	Navy Pier, Chicago, IL	133
LSN Conference 2010	LSN 2010	Sue Schumann	Activities SNF	Navy Pier, Chicago, IL	133
Morrison Senior Dining	Generations in the Workplace	Kathy Orozco and Ashley Rohan	Dining Services	Orland Park, IL	75
Morrison Senior Dining	Sexual Harrassment	Rohan, Jatis, Jarosz	Dining Services	Orland Park, IL	75
Morrison Senior Dining	Compass	Kathy Orozco	Dining Services	Rosemont, IL	125
Morrison Senior Dining	Love Em or Loose Em	Schoon	Dining Services	Atlanta GA	200
Morrison Senior Dining	Mapping for Action	Kathy Orozco	Dining Services	Chicago, IL	249
Morrison Senior Dining	Sexual Harrassment	Monica Tooth	Dining Services	Orland Park, IL	25
LSN Conference 2010	LSN 2010	Chris August	EVS	Navy Pier, Chicago, IL	133
Pathway Health Services, Inc.	Technical Consulting	Maryanne Doyle	Nursing Mgt	Orland Park, IL	59
Silverchair Learing Systems	Alzheimer/Dementia	Nursing Managers	Nursing Mgt	Orland Park, IL	2,184
LSN Conference 2010	LSN 2010	Maryanne Doyle	Nursing Mgt	Navy Pier, Chicago, IL	133
LSN Conference 2010	LSN 2010	Suzanne Zemanek	Nursing SCU	Navy Pier, Chicago, IL	133
SkillPath Seminars	Managing Multiple Projectsss Objective	Suzanne Zemanek	Nursing AL	Oak Book, IL	199
Life Services Network	Al Senimar	Suzanne Zemanek	Nursing AL	Hinsdale, IL	125
LSN Conference 2010	LSN 2010	Amy Majcina	Social Svcs	Navy Pier, Chicago, IL	133
Related Travel					2,290
Related Meals					323
				Subtotal	\$ 8,037
Smith Senior Living Allocation:					
AAHSA	AAHSA Annuual Meeting	Kendra Bryant	Administration	Chicago, IL	104
HC Pro Opus Greeley	RUG IV	Mike Flynn	Administration	Chicago, IL	56
AAHSA	AAHSA	Mike Flynn	Administration	Chicago, IL	207
AAHSA	CEMO	Mike Flynn	Administration	Washington, DC	121
AAHSA	AAHSA 2009	Mike Flynn	Administration	Washington, DC	94
LSN E Commerce	CCRC Contracts	Mike Flynn	Administration	Chicago, IL	43
AAHSA	RUG Rules	Mike Flynn	Administration	Chicago, IL	35
Holiday INN	Exec Team Plan Mtg	Executive Team	Administration	Tinley Park, IL	253
LSN Conference 2010	LSN 2010	Kendra Bryant	Administration	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Mike Flynn	Administration	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Robert Boehn	Marketing	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Maggie Porzio	Marketing	Navy Pier, Chicago, IL	46
BANK OF AMERICA	SkillPath	Karen Jellema	Human Resources	Chicago, IL	69
Lorman Education Svcs	Wellness Seminar	Kathy Qilty	Human Resources	Chicago, IL	62
COMMEG SYSTEMS, INC.	Labor maint and 73009 training 73009 tra	Karen Jellema	Human Resources	Chicago, IL	117
AAHSA	AAHSA	Karen Jellema	Human Resources	Chicago, IL	104
Training Center	CD Training	Karen Jellema	Human Resources	Chicago, IL	69
Bus and Legal Reports	Plain Englich Compliance - CD Training	Karen Jellema	Human Resources	Chicago, IL	76
Rockhurst Univ.	Rockhurst Univ. Work Comp	Karen Jellema	Human Resources	Chicago, IL	82
LSN Conference 2010	LSN 2010	Karen Jellema	Human Resources	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Kathy Qilty	Human Resources	Navy Pier, Chicago, IL	46
LSN	LSN Audio Conference	Deborah Hart	Accounting	Chicago, IL	34
AAHSA	AAHSA	Deborah Hart	Accounting	Chicago, IL	224
AICPA	AICPA Conference	Richard Sletten	Accounting	Orlando, Florida	422
Ziegler CFO Workshop	Ziegler CFO Workshop	Deborah Hart	Accounting	Denver, Colorado	103
LSN Conference 2010	LSN 2010	Ema Araiza	Accounting	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Lorna Eich	Accounting	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Deborah Hart	Accounting	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Terry Simon	Accounting	Navy Pier, Chicago, IL	46
Craig Hanenburg	AAHSA Annual Meeting	Craig Hanenburg	IT	Chicago, IL	242
LSN Conference 2010	LSN 2010	Craig Hanenburg	IT	Chicago, IL	14
LSN Conference 2010	LSN 2010	Craig Hanenburg	IT	Navy Pier, Chicago, IL	46
LSN Conference 2010	LSN 2010	Jill Smazik	IT	Navy Pier, Chicago, IL	46
AAHSA	AAHSA	Jim Fitch	Projects	Chicago, IL	242
AAHSA	AAHSA 2009	Rick Maneris	Board	Washington, DC	139
AAHSA	AAHSA 2009	Robert Berghoff	Board	Washington, DC	139
Related travel expenses					3,750
Related meals					555
				Subtotal	\$ 7,908

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 Services Network & AAHSA \$3,444
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (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?

5 - 7 years
- (6)

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

\$

20,769

Line

10.2
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$

16,425

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

Yes (ALIL)

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.

\$

33,405

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (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:

Crowe Horwath 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?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.