

		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: 0050260

Facility Name: St. James Manor & Villa

Address: 1251 East Richton Road Crete 60417
Number City Zip Code

County: Will

Telephone Number: (708) 672-6700 Fax # (708) 672-4939

HFS ID Number:

Date of Initial License for Current Owners: 03/01/09

Type of Ownership:

☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☒	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

In the event there are further questions about this report, please contact:
Name: Boris Kushnir Telephone Number: (614) 849-3000
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/11 to 12/31/11 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)		(Date)	
	(Print Name and Title)			
	(Firm Name & Address)	Plante & Moran, PLLC 65 E. State Street, Suite 600 Columbus, Ohio 43215		
	(Telephone)	(614) 849-3000	Fax #	(614) 221-3535
	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 St. James Manor & Villa # 0050260 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	375,218	66,992	18,434	460,644		460,644	(141,958)	318,686			1
2	Food Purchase		367,695		367,695		367,695	(123,929)	243,766			2
3	Housekeeping	194,938	116,868		311,806		311,806	(110,037)	201,769			3
4	Laundry		4,398		4,398		4,398	(1,442)	2,956			4
5	Heat and Other Utilities			255,734	255,734		255,734	(90,249)	165,485			5
6	Maintenance	123,466	22,328	157,756	303,550		303,550	(79,073)	224,477			6
7	Other (specify):* See Supplemental							2,885	2,885			7
8	TOTAL General Services	693,622	578,281	431,924	1,703,827		1,703,827	(543,803)	1,160,024			8
	B. Health Care and Programs											
9	Medical Director			27,000	27,000		27,000		27,000			9
10	Nursing and Medical Records	2,465,507	87,336	9,828	2,562,671		2,562,671	(417,515)	2,145,156			10
10a	Therapy											10a
11	Activities	142,386	23,596		165,982		165,982	(54,409)	111,573			11
12	Social Services	83,277			83,277		83,277	(27,298)	55,979			12
13	CNA Training											13
14	Program Transportation			3,958	3,958		3,958	(1,297)	2,661			14
15	Other (specify):* See Supplemental							4,759	4,759			15
16	TOTAL Health Care and Programs	2,691,170	110,932	40,786	2,842,888		2,842,888	(495,760)	2,347,128			16
	C. General Administration											
17	Administrative	156,825		629,361	786,186		786,186	(430,391)	355,795			17
18	Directors Fees											18
19	Professional Services			47,995	47,995		47,995	(15,733)	32,262			19
20	Dues, Fees, Subscriptions & Promotions			46,912	46,912		46,912	(29,560)	17,352			20
21	Clerical & General Office Expenses	299,925	32,738	186,765	519,428		519,428	(253,883)	265,545			21
22	Employee Benefits & Payroll Taxes			1,146,511	1,146,511		1,146,511	(265,098)	881,413			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,892	7,892		7,892	(2,587)	5,305			24
25	Other Admin. Staff Transportation			9,886	9,886		9,886	(5,895)	3,991			25
26	Insurance-Prop.Liab.Malpractice			43,689	43,689		43,689	(15,418)	28,271			26
27	Other (specify):* See Supplemental							25,823	25,823			27
28	TOTAL General Administration	456,750	32,738	2,119,011	2,608,499		2,608,499	(992,742)	1,615,757			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,841,542	721,951	2,591,721	7,155,215		7,155,215	(2,032,305)	5,122,910			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.

Description	Salaries	Supplies	Other
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Employee Benefits - Alloc. Trilogy Health Services	4,372
Allocation - Assisted Living	(1,487)

Total	-	-	2,885
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Employee Benefits - Alloc. Trilogy Health Services	5,762
Allocation - Assisted Living	(1,003)

Total	-	-	4,759
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Employee Benefits - Alloc. Trilogy Health Services	38,416
Allocation - Assisted Living	(12,593)

Total	-	-	25,823
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St. James Manor & Villa
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Page 3 Supplemental Schedule: Travel

Posting Date	Description	Employee	Amount	Non-Allowable
01/29/11	Mileage To Men: For Mkt Training	Rebecca Magruder	37	37
01/31/11	Mileage To Shiftbound Training	Rebecca Magruder	49	49
02/15/11	Ths Behavior & Mental Healthprogram Mileage To Ind	Nadine Cooper	154	154
02/28/11	Mileage To Esp Training In Monticello	Rebecca Magruder	92	92
02/28/11	Mileage Round Trip For Map Care	Nadine Cooper	133	133
04/30/11	Mileage To Will County Health Dept For Emor: Respso	Christina Dabrowski	37	
06/24/11	Mileage To Michigan City For Peer Review And Mkt H	Christina Dabrowski	149	149
08/30/11	Mileage To Indianapolis Meeting	Nadine Cooper	142	142
09/09/11	Mileage To Cpr Class	Katie Hemp	29	
09/30/11	Mileage To Restorative Classes	Karen Allen	123	
09/30/11	Mileage For Rest Training Aug	Karen Allen	200	
11/30/11	Milege Roundtrip To Oxford Ohio	Dana Woodhull	250	250
06/21/11	Dfs And Cc Training MI Edge	John Dooley	165	
08/31/11	Milega To Dfs Meeting Cumberland	John Dooley	120	
08/31/11	Dietician Allocation		58	
08/31/11	Dietician Allocation		(58)	
08/31/11	Allocation Of August Dietician Expenses		190	
09/30/11	Mileage To Food Show	John Dooley	173	
09/30/11	Dietary Nutritional Support Expenses		144	
10/31/11	Dietary Nutritional Support Expenses		144	
11/30/11	Dietary Nutritional Support Expenses		144	
12/31/11	Dietary Nutritional Support Expenses		144	
02/25/11	Peer Review Mileage	Paul Hindel	38	
08/30/11	Rental Of Uhaul For Trans. Pum. To Lafayette	U-Haul International	438	
09/13/11	Deposit For Uhaul Not Included In Previous	Nadine Cooper	90	
09/16/11	Credited Credit Card Interest	Nadine Cooper	(90)	
04/08/11	Mileage To Men: For Hq Training	Diane Green	15	15
10/15/11	Mileage For Springmtl For Peer Review	Diane Green	16	16
02/14/11	Mileage To Peru Round Trip	Megan Makarek	142	142
02/28/11	Travel	Megan Makarek	42	42
08/25/11	Accty Meeting Roundtrip	Megan Makala	97	
09/22/11	Mileage To White Sox Game For Summer Field Trip	Megan Makarek	28	
09/30/11	Mileage To Cdp Training	Megan Makarek	56	
10/15/11	Mileage To Springmtl For Peer Review	Megan Makarek	42	42
10/27/11	Mileage For Iapa Conference	Megan Makarek	130	130
11/10/11	Mileage To Activty Mtg In Peru Round Trip	Megan Makarek	150	150
12/19/11	Peer Review Mileage R. T. To Michigan City	Megan Makarek	61	61
09/23/11	Care Map Training	Tracy Zoeller	150	
07/31/11	Social Worker Meeting @ Cumberland Pt	Tracy Zoeller	94	94
02/28/11	Campus Accrual - Heather Shelton	Heather Shelton	164	
03/01/11	Campus Accrual - Heather Shelton	Heather Shelton	(164)	
03/17/11	Mileage To Noblesville And Return For Car Training	Heather Shelton	164	164
03/17/11	Mileage To Indianapolis And Return For Care Map Tr	Heather Shelton	150	150
04/25/11	Mileage Round Trip To Logansport	Heather Shelton	99	99
05/23/11	Mileage To Sunrise For Lun Training	Heather Shelton	55	
05/31/11	Mileage For Marketing Calls	Hedi Allen	20	20
07/31/11	Campus Accrual - Jennifer Young	Jennifer Young	225	225
08/01/11	Campus Accrual - Jennifer Young	Jennifer Young	(225)	(225)
08/10/11	Marketing Mileage	Jennifer Young	225	225
09/20/11	Mileage For Marketing	Jennifer Young	216	216
11/23/11	Mileage For Marketing Purposes	Jennifer Young	106	106
12/31/11	Mileage For Marketing	Jennifer Young	79	79
02/28/11	Hotel Overnight For Dementia Training	Megan Makarek	166	
03/14/11	Hotel While At Meetings	Emily Powell	83	
08/26/11	Lodging Imcclure-1123479910	Lisa McClure	105	
08/30/11	Hotel For Indianapolis Meeting	Nadine Cooper	76	76
10/27/11	Lodging For Iapa Conference	Megan Makarek	190	190
01/27/11	Mileage To Seminar in Oak Lawn	Christina Dabrowski	25	
01/31/11	Mileage To Mich. City For Peer Review	Deborah Miles	51	51
02/04/11	Mileage-Tatimbu-1123195594	Tina Stimbu	95	
02/28/11	Mileage For Peer Review - Michigan City	Deborah Miles	32	32
03/11/11	Mileage-Tatimbu-1123049864	Tina Stimbu	148	
03/14/11	Milege To Indy	Emily Powell	156	156
03/14/11	Mileage To Dementia Training	Emily Powell	156	
03/31/11	Mileage To Barn Meeting	Deborah Miles	172	
04/25/11	Mileage To Michigan City	Christina Dabrowski	50	50
04/25/11	Mileage To And From Midway For Spring Meeting	Nadine Cooper	51	
04/30/11	Mileage To Springfield	Emily Powell	242	
05/27/11	Mileage-Tatimbu-1123368559	Tina Stimbu	94	
06/15/11	Memory U Meeting in Indianapolis And Parking Garag	Emily Powell	170	170
06/15/11	Memory Unit Meeting, Division Legacy Meeting, Par	Emily Powell	495	
06/21/11	Mileage To Peer Review In Michigan City	Paul Host	58	58
06/29/11	Mileage For Ohsfeld Mtg	Christina Dabrowski	94	
06/30/11	Education Seminars, On Site Assessment	Emily Powell	280	
07/31/11	Mileage To High Seminar	Lili Mancera	37	
10/15/11	Mileage To Elkhart For 2 Days	Emily Powell	150	150
11/10/11	Mileage To Leadership Meeting In Mish. Roundtrip	Nadine Cooper	115	
11/28/11	Mileage	Sheri Horton	153	
11/30/11	Mileage Roundtrip To Rensselaer	Connery Hoos	49	49
11/30/11	Mileage Roundtrip To Noblesville	Nadine Cooper	150	150
12/16/11	Mileage-Joreed-1122894015	Janel Breed	146	
12/16/11	Mileage-Joreed-1122894015	Janel Breed	270	
12/22/11	Mileage To Michigan City For Training	Lili Mancera	39	39
12/22/11	Mileage	Phyllis Taylor	102	
12/23/11	Mileage-Joreed-1123693349	Janel Breed	168	
12/23/11	Mileage	Ruben Walters	24	
12/23/11	Mileage	Ruben Walters	26	
12/31/11	Mileage	Sheri Horton	101	
04/25/11	Parking At Midway Airport Fo Roping Meeting	Nadine Cooper	51	
02/28/11	Food For Travels To Dementia Training	Megan Makarek	12	
03/14/11	Meals While Out For Cdp Training	Emily Powell	7	
03/14/11	Meals While At Dementia Training	Emily Powell	26	
04/30/11	Meals	Emily Powell	31	
10/27/11	Meals For Iapa Conference	Megan Makarek	19	19
	Allocation - Assisted Living			(1,946)
			9,895	2,003

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			339,091	339,091		339,091	(109,265)	229,826			30
31	Amortization of Pre-Op. & Org.			20,371	20,371		20,371	(7,189)	13,182			31
32	Interest			535,502	535,502		535,502	(189,665)	345,837			32
33	Real Estate Taxes			108,612	108,612		108,612	(38,329)	70,283			33
34	Rent-Facility & Grounds			2,690	2,690		2,690	17,340	20,030			34
35	Rent-Equipment & Vehicles			19,060	19,060		19,060	(2,125)	16,935			35
36	Other (specify):*											36
37	TOTAL Ownership			1,025,326	1,025,326		1,025,326	(329,233)	696,093			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		728,234	1,136,717	1,864,951		1,864,951		1,864,951			39
40	Barber and Beauty Shops			24,917	24,917		24,917		24,917			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			119,116	119,116		119,116		119,116			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		728,234	1,280,750	2,008,984		2,008,984		2,008,984			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,841,542	1,450,185	4,897,797	10,189,525		10,189,525	(2,361,538)	7,827,987			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,056)	02		4
5	Telephone, TV & Radio in Resident Rooms	(23,138)	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	(1,060)	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	(759)	21		18
19	Entertainment				19
20	Contributions	(650)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(90,743)	21		24
25	Fund Raising, Advertising and Promotional	(20,449)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,563)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(2,121,014)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,268,432)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(93,106)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (93,106)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,361,538)		37

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

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

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

NON-ALLOWABLE EXPENSES		Sch. V Line	
	Amount	Reference	
1	Personal Item Revenue	\$ (195)	21
2	Lease / Rental Services	(171)	21
3	Bank Service Charges	(3,820)	21
4	Fixed Assets < \$2,500 Expensed	30,529	06
5	Depreciation Expense on Expensed Assets	(1,505)	30
6	Undocumented Deprecation Expense Difference	(1,113)	30
7	Personal Property Tax - Trilogy Health Services	(284)	36
8	Non-Allowable Travel	(3,949)	25
9			9
10	Assisted Living Costs - Allocated		10
11	Dietary	(155,407)	01
12	Food	(118,873)	02
13	Housekeeping	(110,037)	03
14	Laundry	(1,442)	04
15	Heat and Other Utilities	(90,249)	05
16	Maintenance	(122,420)	06
17	Other	(1,487)	07
18	Nursing and Medical Records	(452,131)	10
19	Activities	(54,409)	11
20	Social Services	(27,298)	12
21	Program Transportation	(1,297)	14
22	Other	(1,003)	15
23	Administrative	(173,503)	17
24	Professional Fees	(15,733)	19
25	Dues, Fees, Subscriptions, & Promotions	(8,461)	20
26	Clerical & General Office	(129,494)	21
27	Employee Benefits	(265,098)	22
28	Travel and Seminar	(2,587)	24
29	Other Admin. Staff Transportation	(1,946)	25
30	Insurance - Property, Liability	(15,418)	26
31	Other	(12,593)	27
32	Depreciation	(125,338)	30
33	Amortization	(7,189)	31
34	Interest	(188,605)	32
35	Real Estate Taxes	(38,329)	33
36	Rent - Facility & Grounds	(10,924)	34
37	Rent - Equipment & Vehicles	(9,235)	35
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(2,121,014)	49

St. James Manor & Villa
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Page 5A Assisted Living Allocation

Cost Center	Adjusted Cost Before Allocation	Allocation Basis	Nursing Facility Units	Total Units	Nursing Home Cost	Assisted Living Cost
Dietary - Salary	375,218	Patient Days	32,876	48,908	252,222	122,996
Dietary - Supplies & Other	85,426	Patient Days	32,876	48,908	57,423	28,003
Dietary - Trilogy Health Care, LLC	13,449	Patient Days	32,876	48,908	9,040	4,409
Food	362,639	Patient Days	32,876	48,908	243,766	118,873
Housekeeping - Salary	194,938	Square Feet	41,193	63,658	126,144	68,794
Housekeeping - Supplies & Other	116,868	Square Feet	41,193	63,658	75,625	41,243
Laundry	4,398	Patient Days	32,876	48,908	2,956	1,442
Heat and Other Utilities	255,734	Square Feet	41,193	63,658	165,485	90,249
Maintenance - Salary	123,466	Square Feet	41,193	63,658	79,895	43,571
Maintenance - Supplies & Other	210,613	Square Feet	41,193	63,658	136,287	74,326
Maintenance - Trilogy Health Care, LLC	12,818	Square Feet	41,193	63,658	8,295	4,523
Other - Trilogy Health Care, LLC	4,372	Pro-Rata	17,335	26,267	2,885	1,487
Medical Director	27,000	Direct Cost	27,000	27,000	27,000	-
Nursing and Medical Records - Salary (Direct)	2,278,931	Direct Cost	1,882,219	2,278,931	1,882,219	396,712
Nursing and Medical Records - Salary (Administration)	186,576	Pro-Rata	1,882,219	2,278,931	154,097	32,479
Nursing and Medical Records - Supplies & Other	97,164	Pro-Rata	1,882,219	2,278,931	80,250	16,914
Nursing and Medical Records - Trilogy Health Care, LLC	34,616	Pro-Rata	1,882,219	2,278,931	28,590	6,026
Activities - Salary	142,386	Patient Days	32,876	48,908	95,712	46,674
Activities - Supplies & Other	23,596	Patient Days	32,876	48,908	15,861	7,735
Social Services - Salary	83,277	Patient Days	32,876	48,908	55,979	27,298
Program Transportation	3,958	Patient Days	32,876	48,908	2,661	1,297
Other - Trilogy Health Care, LLC	5,762	Pro-Rata	28,590	34,616	4,759	1,003
Administrative - Salary	156,825	Patient Days	32,876	48,908	105,418	51,407
Administrative - Supplies & Other	-	Patient Days	32,876	48,908	-	-
Administrative - Trilogy Health Care, LLC	372,473	Patient Days	32,876	48,908	250,377	122,096
Professional Services	47,995	Patient Days	32,876	48,908	32,262	15,733
Dues, Fees, Subscriptions & Promotions	25,813	Patient Days	32,876	48,908	17,352	8,461
Clerical & General Office Expenses - Salary	299,925	Patient Days	32,876	48,908	201,610	98,315
Clerical & General Office Expenses - Supplies & Other	95,114	Patient Days	32,876	48,908	63,936	31,178
Employee Benefits	1,146,511	Pro-Rata	2,953,295	3,841,542	881,413	265,098
Travel and Seminar	7,892	Patient Days	32,876	48,908	5,305	2,587
Other Admin. Staff Transportation	5,937	Patient Days	32,876	48,908	3,991	1,946
Insurance - Property, Liability	43,689	Square Feet	41,193	63,658	28,271	15,418
Other - Trilogy Health Care, LLC	38,416	Patient Days	32,876	48,908	25,823	12,593
Depreciation	355,164	Square Feet	41,193	63,658	229,826	125,338
Amortization	20,371	Square Feet	41,193	63,658	13,182	7,189
Interest	534,442	Square Feet	41,193	63,658	345,837	188,605
Real Estate Taxes	108,612	Square Feet	41,193	63,658	70,283	38,329
Rent - Facility & Grouns	30,954	Square Feet	41,193	63,658	20,030	10,924
Rent - Equipment & Vehicles	26,170	Square Feet	41,193	63,658	16,935	9,235
	7,959,509				5,819,002	2,140,507

STATE OF ILLINOIS

Summary A

Facility Name & ID Number St. James Manor & Villa # 0050260 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(155,407)	13,449	0	0	0	0	0	0	0	0	0	(141,958)	1
2	Food Purchase	(123,929)	0	0	0	0	0	0	0	0	0	0	(123,929)	2
3	Housekeeping	(110,037)	0	0	0	0	0	0	0	0	0	0	(110,037)	3
4	Laundry	(1,442)	0	0	0	0	0	0	0	0	0	0	(1,442)	4
5	Heat and Other Utilities	(90,249)	0	0	0	0	0	0	0	0	0	0	(90,249)	5
6	Maintenance	(91,891)	12,818	0	0	0	0	0	0	0	0	0	(79,073)	6
7	Other (specify):*	(1,487)	4,372	0	0	0	0	0	0	0	0	0	2,885	7
8	TOTAL General Services	(574,442)	30,639	0	0	0	0	0	0	0	0	0	(543,803)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(452,131)	34,616	0	0	0	0	0	0	0	0	0	(417,515)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(54,409)	0	0	0	0	0	0	0	0	0	0	(54,409)	11
12	Social Services	(27,298)	0	0	0	0	0	0	0	0	0	0	(27,298)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(1,297)	0	0	0	0	0	0	0	0	0	0	(1,297)	14
15	Other (specify):*	(1,003)	5,762	0	0	0	0	0	0	0	0	0	4,759	15
16	TOTAL Health Care and Programs	(536,138)	40,378	0	0	0	0	0	0	0	0	0	(495,760)	16
	C. General Administration													
17	Administrative	(173,503)	(256,888)	0	0	0	0	0	0	0	0	0	(430,391)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(15,733)	0	0	0	0	0	0	0	0	0	0	(15,733)	19
20	Fees, Subscriptions & Promotions	(29,560)	0	0	0	0	0	0	0	0	0	0	(29,560)	20
21	Clerical & General Office Expenses	(253,883)	0	0	0	0	0	0	0	0	0	0	(253,883)	21
22	Employee Benefits & Payroll Taxes	(265,098)	0	0	0	0	0	0	0	0	0	0	(265,098)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,587)	0	0	0	0	0	0	0	0	0	0	(2,587)	24
25	Other Admin. Staff Transportation	(5,895)	0	0	0	0	0	0	0	0	0	0	(5,895)	25
26	Insurance-Prop.Liab.Malpractice	(15,418)	0	0	0	0	0	0	0	0	0	0	(15,418)	26
27	Other (specify):*	(12,593)	38,416	0	0	0	0	0	0	0	0	0	25,823	27
28	TOTAL General Administration	(774,270)	(218,472)	0	0	0	0	0	0	0	0	0	(992,742)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,884,850)	(147,455)	0	0	0	0	0	0	0	0	0	(2,032,305)	29

Summary B

12/31/11

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Trilogy Health Services	100%	See Schedule Attached				

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	\$	Trilogy Health Services	100.00%	\$ 13,449	\$ 13,449	1
2	V	6	Maintenance		Trilogy Health Services	100.00%	12,818	12,818	2
3	V	7	Employee Benefits		Trilogy Health Services	100.00%	4,372	4,372	3
4	V	10	Nursing		Trilogy Health Services	100.00%	34,616	34,616	4
5	V	15	Employee Benefits		Trilogy Health Services	100.00%	5,762	5,762	5
6	V	17	Administrative		Trilogy Health Services	100.00%	230,807	230,807	6
7	V	17	Administrative		Trilogy Health Services	100.00%	141,666	141,666	7
8	V	27	Employee Benefits		Trilogy Health Services	100.00%	38,416	38,416	8
9	V	30	Depreciation		Trilogy Health Services	100.00%	18,691	18,691	9
10	V	34	Building Rent		Trilogy Health Services	100.00%	28,264	28,264	10
11	V	35	Equipment Rent		Trilogy Health Services	100.00%	7,110	7,110	11
12	V	36	Personal Property Tax		Trilogy Health Services	100.00%	284	284	12
13	V	17	Management Fees	629,361	Trilogy Health Services	100.00%		(629,361)	13
14	Total			\$ 629,361			\$ 536,255	\$ * (93,106)	14

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

Facility Name & ID Number

St. James Manor & Villa

0050260

Report Period Beginning:

01/01/11

Ending:

12/31/11

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Owen Valley Health Campus	Spencer, IN				1
2			Oakwood Health Campus	Tell City, IN				2
3			Homewood Health Campus	Lebanon, IN				3
4			Autumn Woods Health Campus	New Albany, IN				4
5			Waterford Place Health Campus	Kokomo, IN				5
6			Silver Oaks Health Campus	Columbus, IN				6
7			St. Charles Health Campus	Jasper, IN				7
8			Covered Bridge Health Campus	Seymour, IN				8
9			Woodmont Health Campus	Boonville, IN				9
10			River Pointe Health Campus	Evansville, IN				10
11			Bethany Pointe Health Campus	Anderson, IN				11
12			Cedar Ridge Health Campus	Cynthiana, KY				12
13			StoneBridge Health Campus	Bedford, IN				13
14			Thornton Terrace Health Campus	Hanover, IN				14
15			RiverOaks Health Campus	Princeton, IN				15
16			Ashford Place Health Campus	Shelbyville, IN				16
17			Mill Pond Health Campus	Greencastle, IN				17
18			St. Andrews Health Campus	Batesville, IN				18
19			Hampton Oaks Health Campus	Scottsburg, IN				19
20			Spring Mill Health Campus	Merrillville, IN				20
21			Forest Park Health Campus	Richmond, IN				21
22			The Maples at Waterford Crossing	Goshen, IN				22
23			Springhurst Health Campus	Greenfield, IN				23
24			Glen Ridge Health Campus	Louisville, KY				24
25			Park Terrace at Norton Southwest	Louisville, KY				25
26			Morrison Woods Health Campus	Muncie, IN				26
27			Cobble Stone Crossing	Terre Haute, IN				27
28			WoodBridge Health Campus	Logansport, IN				28
29			BridgePointe Health Campus	Vincennes, IN				29
30			Greenleaf Living Center	Elkhart, IN				30

Facility Name & ID Number

St. James Manor & Villa

#

0050260

Report Period Beginning:

01/01/11

Ending:

12/31/11

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Creasy Springs Health Campus	Lafayette, IN				1
2			St. Elizabeth Healthcare	Delphi, IN				2
3			Cumberland Pointe Health	West Lafayette, IN				3
4			St. Mary Healthcare	Lafayette, IN				4
5			Franciscan Healthcare Center	Louisville, KY				5
6			White Oak Health Campus	Monticello, IN				6
7			Prairie Lakes Health Campus	Noblesville, IN				7
8			West River Health Campus	Evansville,				8
9			Ridgewood Health Campus	Lawrenceburg, IN				9
10			Blair Ridge Health Campus	Peru, IN				10
11			Westport Place Health Campus	Louisville, KY				11
12			Glen Oaks - Senior Living	New Castle, IN				12
13			Glen Oaks Health Campus	New Castle, IN				13
14			The Arbors at Michigan City	Michigan, IN				14
15			Lakeland Rehabilitation	Milford, IN				15
16			Scenic Hills Care Center	Ferdinand, IN				16
17			Amber Manor Care Center	Petersburg, IN				17
18			Forest Glen Health Campus	Springfield, OH				18
19			Valley View Healthcare Center	Fremont, OH				19
20			Willard Healthcare Center	Willard, OH				20
21			The Meadows of Ottawa-Glandorf	Ottawa, OH				21
22			Meadows of Kalida Health Campus	Kalida, OH				22
23			Richland Manor	Bluffton, OH				23
24			The Heritage	Findlay, OH				24
25			Meadows of Leipsic Health Campus	Leipsic, OH				25
26			Springview Manor	Lima, OH				26
27			Genoa Retirement Village	Genoa, OH				27
28			Triple Creek Retirement Community	Colerain, OH				28
29			The Willows at Bellevue	Bellevue, OH				29
30			Briar Hill Health Campus	North Baltimore, OH				30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Cypress Pointe Health Campus	Englewood, OH				1
2			Highland Oaks Health Center	McConnellsville, OH				2
3			Forest View Health Campus	Zanesville, OH				3
4			The Oaks at North Pointe Woods	Battle Creek, MI				4
5			Ridgecrest Health Campus	Jackson, MI				5
6			West Winds Health Campus	Commerce, MI				6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Trilogy Health Services, LLC
Street Address 1650 Lyndon Farm Court, Suite 201
City / State / Zip Code Louisville, Kentucky 40223
Phone Number (502) 412-5847
Fax Number (502) 412-0407

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.

	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	Dietary	Patient Days	2,061,235	67	\$ 566,828	\$ 566,828	48,908	\$ 13,449	1
2	6	Maintenance	Patient Days	2,061,235	67	540,203	540,203	48,908	12,818	2
3	7	Employee Benefits	Patient Days	2,061,235	67	184,258		48,908	4,372	3
4	10	Nursing	Patient Days	2,061,235	67	1,458,916	1,458,916	48,908	34,616	4
5	15	Employee Benefits	Patient Days	2,061,235	67	242,827		48,908	5,762	5
6	17	Administrative	Patient Days	2,061,235	67	9,727,387	9,727,387	48,908	230,807	6
7	17	Administrative	Patient Days	2,061,235	67	5,970,535		48,908	141,666	7
8	27	Employee Benefits	Patient Days	2,061,235	67	1,619,061		48,908	38,416	8
9	30	Depreciation	Patient Days	2,061,235	67	787,719		48,908	18,691	9
10	34	Building Rent	Patient Days	2,061,235	67	1,191,195		48,908	28,264	10
11	35	Equipment Rent	Patient Days	2,061,235	67	299,642		48,908	7,110	11
12	36	Personal Property Tax	Patient Days	2,061,235	67	11,977		48,908	284	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					\$ 22,600,548	\$ 12,293,334		\$ 536,255	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	Private Bank		X	Mortgage			\$				\$ 492,184	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Private Bank		X	Line of Credit							40,996	6
7	Other		X	Equipment Financing							2,322	7
8												8
9	TOTAL Facility Related						\$				\$ 535,502	9
	B. Non-Facility Related*											
10	Assisted Living Allocation	X									(188,605)	10
11												11
12												12
13	Interest Income										(1,060)	13
14	TOTAL Non-Facility Related						\$				\$ (189,665)	14
15	TOTALS (line 9+line14)						\$				\$ 345,837	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

HFS 3745 (N-4-99)

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.		\$	207,053	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.)		\$	155,500	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(51,553)	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	160,165	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.		\$	108,612	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006		8	
		2007		9	
		2008		10	
		2009	105,447	11	
		2010	155,500	12	
Opening Real Estate Accrual was adjusted based on post close entries from \$37,949 to \$207,053					
Real Estate Tax Accrual = \$155,500 * 1.03 = \$160,165					
Nursing Home Real Estate Tax Expense = \$108,612 * 64.71% = \$70,283					
Nursing Home Real Estate Tax Bill = \$155,500 * 64.71% = \$100,624					
		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.

FACILITY NAME	St. James Manor & Villa	COUNTY	Will
---------------	-------------------------	--------	------

CONTACT PERSON REGARDING THIS REPORT Boris Kushnir

A. Summary of Real Estate Tax Cost

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Ex Number</u>	<u>Property Description</u>	<u>Total Tax</u>	

B. Real Estate Tax Cost Allocations

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

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

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 63,658

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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).

Assisted Living - 60 Units

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	Land		2009	\$ 558,396	1
2	Alloc. Trilogy			1,780	2
3	TOTALS			\$ 560,176	3

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	110		2009	1979	\$ 3,448,377	\$ 86,927		\$ 86,927	\$	\$ 247,990	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Storm Sewer and Site Drain			2009	34,543	875		875		2,478	9
10	Asphalt Paving			2009	73,359	1,857		1,857		5,262	10
11	Site Concrete			2009	27,804	704		704		1,994	11
12	Exterior Fences			2009	1,857	47		47		133	12
13	Landscaping			2009	24,820	628		628		1,780	13
14	Millwork, Cabinets & Countertops			2009	80,154	2,029		2,029		5,749	14
15	Coiling Grille			2009	3,198	81		81		229	15
16	Resilient Flooring			2009	44,082	1,116		1,116		3,162	16
17	Carpeting			2009	85,508	2,165		2,165		6,133	17
18	Vinyl Wall Covering			2009	38,770	982		982		2,781	18
19	Fireplace Insert			2009	889	23		23		64	19
20	Monument Signage & Pla			2009	7,041	178		178		505	20
21	Fire Extinguishers & Cabinet			2009	5,216	132		132		374	21
22	Nurse Call System			2009	37,052	938		938		2,658	22
23	Security System			2009	11,480	291		291		823	23
24	Accessorial Plumbing			2009	39,468	999		999		2,831	24
25	Accessorial Electrical			2009	109,135	2,763		2,763		7,828	25
26	Emergency Generator			2009	56,327	1,426		1,426		4,040	26
27	Interior Decor Lighting			2009	30,069	761		761		2,157	27
28	Site Lighting			2009	23,981	607		607		1,720	28
29	Exterior Facade Lighting			2009	736	19		19		53	29
30	Data Systems Infrastructu			2009	6,773	171		171		486	30
31	Telecom Systems Infrastructure			2009	33,864	857		857		2,429	31
32	Television Systems Infrastructure			2009	13,239	335		335		950	32
33	Sound System			2009	17,928	454		454		1,286	33
34	Site Visits			2009	430	29		29		81	34
35	Architectural Services			2009	1,303	87		87		311	35
36	Down Payment For Materials			2009	10,000	667		667		1,722	36

***Total beds on this schedule must agree with page 2.**

See Page 12A, Line 70 for total

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

Facility Name & ID Number St. James Manor & Villa# 0050260

Report Period Beginning:

01/01/11

Ending:

12/31/11**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Renovate Lobby & Dining Room	2009	\$ 7,972	\$ 531		\$ 531	\$	\$ 1,329	37
38 Tuckpointing	2009	42,510	2,834		2,834		6,613	38
39 HC Refurbish & Therapy Renovations	2009	4,605	307		307		640	39
40 Design and Drafting	2009	12,404	827		827		1,723	40
41 Carpeting	2009	16,793	1,120		1,120		2,332	41
42 Paint and Supplies	2009	4,094	273		273		569	42
43 Signs	2009	9,897	660		660		1,375	43
44 Flooring	2009	9,000	600		600		1,250	44
45 Handrail Installation	2009	8,015	534		534		1,158	45
46 Wallpaper	2009	4,200	280		280		583	46
47 Window treatments	2009	29,404	1,960		1,960		4,084	47
48 Design Fees	2009	5,005	334		334		695	48
49 Base Flooring	2009	717	48		48		100	49
50 Paint	2009	1,730	115		115		240	50
51 Carpet & Tile	2009	1,451	97		97		202	51
52 Handrails	2009	863	58		58		120	52
53 Paint & Materials	2009	1,061	71		71		147	53
54 Design Fees	2009	16,743	1,116		1,116		1,767	54
55 Flooring	2009	16,055	1,070		1,070		2,141	55
56 Wallcovering	2009	13,035	869		869		1,738	56
57 Carpet	2009	600	40		40		80	57
58 Carpet, Vinyl, Wallpaper fo	2009	137,707	9,180		9,180		19,126	58
59 Painting / Drywall	2009	26,076	1,738		1,738		3,622	59
60 Painting	2009	20,433	1,362		1,362		2,724	60
61 Resurfacing Parking Lot	2009	19,745	1,316		1,316		2,962	61
62 Container for Storage During Construction	2010	326	22		22		42	62
63 Handrail Installation & Paint	2010	423	28		28		45	63
64 Storage Unit for Construction	2010	1,240	83		83		152	64
65 Sprinkler Work for State Survey	2010	3,385	226		226		414	65
66 Container for Storage During Construction	2010	1,059	71		71		112	66
67 Contractor Payment (Electrical, Drywall, Plumbing, Flooring)	2010	262,395	17,493		17,493		27,697	67
68 Paint	2010	1,170	78		78		123	68
69 Alarm	2010	1,141	76		76		133	69
70 TOTAL (lines 4 thru 69)		\$ 4,948,655	\$ 153,564		\$ 153,564	\$	\$ 394,046	70

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

Facility Name & ID Number St. James Manor & Villa# 0050260

Report Period Beginning:

01/01/11

Ending:

12/31/11**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 4,948,655	\$ 153,564		\$ 153,564	\$	\$ 394,046	1
2 <u>Contractor Payment (Electrical, Drywall, Plumbing, Flooring)</u>	2010	100,155	6,677		6,677		10,572	2
3 <u>Design Fees</u>	2010	969	65		65		102	3
4 <u>Doors</u>	2010	5,959	397		397		629	4
5 <u>Paint</u>	2010	561	37		37		59	5
6 <u>Water Heater Replacement</u>	2010	2,097	140		140		233	6
7 <u>Light Fixture</u>	2010	3,357	224		224		354	7
8 <u>Container for Storage During Construction</u>	2010	1,184	79		79		125	8
9 <u>Dupster</u>	2010	3,321	221		221		351	9
10 <u>Carpet Storage</u>	2010	800	53		53		84	10
11 <u>Service Safe & Change Com</u>	2010	832	55		55		83	11
12 <u>Electric Fireplace</u>	2010	1,800	120		120		180	12
13 <u>Circuit</u>	2010	661	44		44		66	13
14 <u>Container for Storage During Construction</u>	2010	506	34		34		51	14
15 <u>Security Doors</u>	2010	3,911	261		261		391	15
16 <u>Pad</u>	2010	377	25		25		38	16
17 <u>Water Heater Replacement</u>	2010	1,714	114		114		171	17
18 <u>Relocate Smoke Detectors</u>	2010	1,221	81		81		115	18
19 <u>Hot Water Heater</u>	2010	26,757	1,784		1,784		2,527	19
20 <u>Handrails</u>	2010	14,980	999		999		1,332	20
21 <u>Flooring</u>	2010	33,332	2,222		2,222		3,148	21
22 <u>Autocad & Design Time</u>	2010	600	40		40		53	22
23 <u>Contractor Payment (Electrical, Drywall, Plumbing, Flooring)</u>	2010	23,129	1,542		1,542		1,927	23
24 <u>Locks</u>	2010	600	40		40		50	24
25 <u>Flooring</u>	2010	2,180	145		145		170	25
26 <u>Hardware Installation</u>	2010	434	29		29		29	26
27 <u>Garden Fountain</u>	2010	1,018	68		68		79	27
28 <u>2nd Floor Room Conversion (Electrical, Drywall, Plumbing)</u>	2011	3,500						28
29 <u>Wallcoverings</u>	2011	190	11		11		11	29
30 <u>Install Nurse Call Station Light</u>	2011	1,681	93		93		93	30
31 <u>2nd Floor Room Conversion (Electrical, Drywall, Plumbing)</u>	2011	7,800	347		347		347	31
32 <u>Lobby and Dining Room Drafting</u>	2011	143	3		3		3	32
33 <u>Flooring</u>	2011	767	17		17		17	33
34 TOTAL (lines 1 thru 33)		\$ 5,195,190	\$ 169,531		\$ 169,531	\$	\$ 417,437	34

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

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 12B, Carried Forward		\$ 5,195,190	\$ 169,531		\$ 169,531	\$	\$ 417,437	1
2	Hot Water Heater	2011	21,285	473		473		473	2
3	Floorcovering	2011	20,285	338		338		338	3
4	Paint and Wallcoverings	2011	10,032	111		111		111	4
5	Hot Water Pump	2011	2,218	37		37		37	5
6	Hot Water Motor	2011	2,208	37		37		37	6
7	Lavatory Faucets	2011	1,514	25		25		25	7
8	Lavatory Faucets	2011	2,271	114		114		114	8
9	Lavatory Faucets	2011	1,009	50		50		50	9
10	Lavatory Faucets	2011	2,081	104		104		104	10
11	Parking Lot Seal Coat	2011	3,837	43		43		43	11
12									12
13	Allocation - Trilogy Health Services		11,520	546		546			13
14									14
15									15
16	Assisted Living Allocations - See Non-Care Assets								16
17	Building	2009	(1,216,932)	(30,676)		(30,676)		(87,516)	17
18	Leasehold Improvements - 2009	2009	(433,763)	(17,137)		(17,137)		(41,409)	18
19	Leasehold Improvements - 2010	2010	(176,524)	(11,768)		(11,768)		(18,223)	19
20	Leasehold Improvements - 2011	2011	(28,521)	636		636		(636)	20
21	Allocation - Trilogy Health Services		(4,065)	(193)		(193)			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)		\$ 3,413,643	\$ 112,272		\$ 112,272	\$	\$ 270,986	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	\$ 2,023,927	\$ 162,062	\$ 162,062	\$		\$ 432,446	71
72	Current Year Purchases	69,668	3,547	3,547			3,547	72
73	Fully Depreciated Assets							73
74	See Supplemental Schedule	(666,788)	(48,055)	(48,055)			(153,862)	74
75	TOTALS	\$ 1,426,808	\$ 117,554	\$ 117,554	\$		\$ 282,131	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets			1	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)	\$ 5,400,627	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 229,826	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 229,826	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 553,117	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	AL - Land	\$ 304,524	\$	\$	86
87	AL - Building	1,216,932	30,676	87,516	87
88	AL - Leasehold Improvements	638,808	28,269	60,268	88
89	AL Equipment	738,830	58,443	153,862	89
90	Alloc. Trilogy Health Services	43,354	7,950		90
91	TOTALS	\$ 2,942,448	\$ 125,338	\$ 301,646	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

**St. James Manor & Villa
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Assisted Living Allocations	(738,830)	(58,443)	(153,862)
Allocation - Trilogy Health Services	111,331	18,145	
Allocation - Trilogy Health Services AL Allocation	(39,289)	(7,757)	
Total	(666,788)	(48,055)	(153,862)
Total	(666,788)	(48,055)	(153,862)

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.

YESNO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	See. Supp.				20,030			6
7	TOTAL				\$20,030			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease
9. Option to Buy:

YESNO

Terms:

*

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

15. Is Movable equipment rental included in building rental?

YESNO
16. Rental Amount for movable equipment: \$16,935

Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

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

Fiscal Year EndingAnnual 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.
- HFS 3745 (N-4-99)
- IL478-2471

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 546,921	\$		\$ 546,921	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			103,075			103,075	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			427,447			427,447	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				708,301		708,301	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					19,933		19,933	12
13	Other (specify): See Supplemental	39 - 03				59,274			59,274	13
14	TOTAL			\$		\$ 1,136,717	\$ 728,234		\$ 1,864,951	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	\$ 9,730,689	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 136,552)	1,943,543		3
4	Supply Inventory (priced at Cost)	6,841		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	11,983		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,693,056	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	859,848		13
14	Buildings, at Historical Cost	5,240,011		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,125,481		16
17	Accumulated Depreciation (book methods)	(856,268)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	1,446,568		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,815,640	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 20,508,696	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,222,069	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	117,495		30
31	Accrued Taxes Payable (excluding real estate taxes)	30,820		31
32	Accrued Real Estate Taxes(Sch.IX-B)	160,165		32
33	Accrued Interest Payable	29,703		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	19,013,318		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 20,573,570	\$	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)	\$ 20,573,570	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (64,874)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 20,508,696	\$	48

*(See instructions.)

St. James Manor & Villa
Medicaid Cost Report
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Total	-	-
Line 23 - Other Long Term Assets		
Certificate of Need	1,446,568	
Total	1,446,568	-
Line 36 - Other Current Liabilities		
Total	-	-

Line 43 - Other Long Term Liabilities

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (273,041)	1
2	Restatements (describe):		2
3	Post Prior Year Accounting Adjustments	208,167	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (64,874)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,985,414	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) Transfer - Trilogy Health Services	(1,985,414)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$	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)	\$ (64,874)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number St. James Manor & Villa

0050260

Report Period Beginning: 01/01/11

Ending: 12/31/11

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	\$ 12,142,843	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,142,843	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	25,448	13
14	Non-Patient Meals	5,056	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 30,504	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,060	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,060	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	532	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 532	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,174,939	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,703,827	31
32	Health Care	2,842,888	32
33	General Administration	2,608,499	33
	B. Capital Expense		
34	Ownership	1,025,326	34
	C. Ancillary Expense		
35	Special Cost Centers	1,889,868	35
36	Provider Participation Fee	119,116	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,189,525	40
41	Income before Income Taxes (line 30 minus line 40)**	1,985,414	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,985,414	43

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

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

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

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

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,000	2,100	\$ 86,334	\$ 41.11	1
2	Assistant Director of Nursing	1,940	2,037	69,620	34.18	2
3	Registered Nurses	20,782	22,202	619,653	27.91	3
4	Licensed Practical Nurses	21,984	23,901	540,965	22.63	4
5	CNAs & Orderlies	89,443	96,788	1,118,313	11.55	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,994	2,168	45,202	20.85	9
10	Activity Assistants	7,388	8,032	97,184	12.10	10
11	Social Service Workers	3,444	3,797	83,277	21.93	11
12	Dietician					12
13	Food Service Supervisor	3,768	4,071	83,551	20.52	13
14	Head Cook					14
15	Cook Helpers/Assistants	24,023	25,955	291,667	11.24	15
16	Dishwashers					16
17	Maintenance Workers	5,377	5,881	123,466	20.99	17
18	Housekeepers	17,111	18,718	194,938	10.41	18
19	Laundry					19
20	Administrator	1,864	2,027	114,084	56.28	20
21	Assistant Administrator	1,490	1,620	42,741	26.38	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,871	16,003	299,925	18.74	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	933	1,051	30,622	29.14	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	218,412	236,351	\$ 3,841,542 *	\$ 16.25	34

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

** See instructions.

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		\$ 18,434	01 - 03	35
36	Medical Director		27,000	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		9,828	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 55,262		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	% Ownership	Amount
Janet Breed (10/10/11 Forward)	Administrator	0	\$ 23,227
Tina Strimbu (01/01/11 - 10/09/11)	Administrator	0	90,857
Janet Breed	Asst. Admin.	0	42,741
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 156,825
B. Administrative - Other			
Description			Amount
Trilogy Health Services - Management Fees			\$ 629,361
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 629,361
C. Professional Services			
Vendor/Payee	Type		Amount
ADP	Payroll Processing		\$ 9,697
Plante Moran	Accounting		6,917
Navision/Quickcare/Caretracker	Data Processing		43,235
Foote, Meyers, Mielke, & Flowers	Legal		980
PY Legal Fee Accrual Reversals	Legal		(12,939)
MDI	Software		105
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 47,995
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 229,220
Unemployment Compensation Insurance			121,251
FICA Taxes			292,682
Employee Health Insurance			407,487
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Life Insurance			1,179
401K Expense			7,586
Physicals			4,961
Employee Recognition			42,312
Other Employee Benefits			39,833
Allocation - Asisted Living			(265,098)
TOTAL (agree to Schedule V, line 22, col.8)			\$ 881,413
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			2,968
Health Care Worker Background Check (Indicate # of checks performed 77)			5,093
Patient Background Checks 267			6,603
Dues and Subscriptions			5,510
Licenses			5,639
Advertising and Promotion			20,449
Allocation - Assisted Living			(8,461)
Less: Public Relations Expense			()
Non-allowable advertising			(20,449)
Yellow page advertising			()
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 17,352
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			7,892
Allocation - Assisted Living			(2,587)
Entertainment Expense			()
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 5,305

*** Attach copy of IMRF notifications**

****See instructions.**

St. James Manor & Villa
Medicaid Cost Report
01/01/11 - 12/31/11

Page 21 Supplemental Schedule: Seminar

Date	Seminar Description	Vendor	Amount
01/31/11	2601-Scholarship Funding-January 2011		100
03/31/11	2601-Scholarship Funding-Feb 2011		100
03/31/11	2601-Scholarship Funding-March 2011		100
04/30/11	2601-Scholarship Fund-April 2011		100
05/31/11	2601-May Scholarship Fund		100
06/30/11	2601-Scholarship Funding-June 2011		100
07/31/11	2601-Scholarship Funding July 2011		100
08/31/11	2601-Scholarship Fund- August 2011		100
09/30/11	2601-Scholarship Funding For September 2011		100
10/31/11	2601-Scholarship Funding- Oct 2011		100
11/30/11	2601-Scholarship Funding-Nov 2011		100
12/31/11	Trilogy Foundation- Scholarship Funding		100
06/29/11	Alzheimers Seminar	Christina Dabrowski	55
04/30/11	Attend. Fee For Lsn Regulatory Workshop	Emily Powell	175
11/09/11	Cdp Certification	National Council of Certified Dementia Practitione	65
12/20/11	Clinical Support Per Diligent Safe Patient	ArjoHuntleigh Inc	1,150
09/09/11	16 Clinical Support Visits - St. James	ArjoHuntleigh Inc	1,150
09/21/11	Conference For Ceu'S Activity Director	IAPA	235
09/09/11	Cpr Class	Katie Hemp	65
09/09/11	Cpr Class Instructor	Randy Manns	300
06/22/11	Education For Medicaid Intergrated Care Program	Illinois Council of Long Term Care	105
04/25/11	Education Material For Leadership	Christina Dabrowski	182
07/19/11	Education Seminar	Nadine Cooper	749
06/22/11	Education Seminar For Sagety Code Violations	Illinois Council of Long Term Care	330
08/03/11	Education Seminar Of Qis Survey Process	IAHSA	417
10/31/11	Long Term Care State Operations Manual	HCPPro	115
11/30/11	Reclass Fire Exting Training From Minor Equip	E.F.R Fire Safety Equipment	1,345
01/27/11	Seminar On Emergency Prepardness	Christina Dabrowski	105
02/28/11	Webinar For Infection Control	Nadine Cooper	149
	Allocation - Assisted Living		(2,587)
		Total	5,305

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	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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. LSN / AAHSA - \$4,359
- (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 Yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 40,747 Line 10 - 02
- (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. \$ 119,116
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 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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 5,056
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? Yes
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? Ln 14
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Crowe Horwath, LLC
- (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