

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0039339</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Jerseyville Nrsg & Rehab Ctr</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2012</u> to <u>12/31/2012</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>1001 S State St</u> <u>Jerseyville</u> <u>62052</u>																									
Number City Zip Code																									
County: <u>Jersey</u>																									
Telephone Number: <u>(618) 498-6496</u> Fax # <u>(618) 498-7435</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>J. Terry Dooling</u></td></tr><tr><td>(Title) <u>Treasurer</u></td></tr><tr><td>(Signed) <u>See Accountant's Compilation Report</u></td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>J. Terry Dooling</u> <u>Partner</u></td></tr><tr><td>(Firm Name & Address) <u>C.J. Schlosser & Company, L.L.C.</u> <u>233 E. Center Drive, Alton, IL 62002</u></td></tr><tr><td>(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u></td></tr><tr><td>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</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>J. Terry Dooling</u>	(Title) <u>Treasurer</u>	(Signed) <u>See Accountant's Compilation Report</u>	Paid Preparer	(Print Name and Title) <u>J. Terry Dooling</u> <u>Partner</u>	(Firm Name & Address) <u>C.J. Schlosser & Company, L.L.C.</u> <u>233 E. Center Drive, Alton, IL 62002</u>	(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u>	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630												
Officer or Administrator of Provider	(Signed) _____																								
	(Type or Print Name) <u>J. Terry Dooling</u>																								
	(Title) <u>Treasurer</u>																								
	(Signed) <u>See Accountant's Compilation Report</u>																								
Paid Preparer	(Print Name and Title) <u>J. Terry Dooling</u> <u>Partner</u>																								
	(Firm Name & Address) <u>C.J. Schlosser & Company, L.L.C.</u> <u>233 E. Center Drive, Alton, IL 62002</u>																								
	(Telephone) <u>(618)465-7717</u> Fax # <u>(618)465-7710</u>																								
	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																								
Date of Initial License for Current Owners: <u>04/01/1994</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY,NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☒ "Sub-S" Corp.</td><td></td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td></td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ 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 _____	
☐ 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: <u>J. Terry Dooling</u> Telephone Number: <u>(618) 465-7717</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jerseyville Nrsg & Rehab Ctr# 0039339 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>111</u>	Skilled (SNF)	<u>111</u>	<u>40,626</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>111</u>	TOTALS	<u>111</u>	<u>40,626</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>172</u>	<u>637</u>	<u>6,730</u>	<u>7,539</u>	8
9	SNF/PED					9
10	ICF	<u>15,159</u>	<u>12,183</u>	<u>487</u>	<u>27,829</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,331</u>	<u>12,820</u>	<u>7,217</u>	<u>35,368</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 87.06%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

Outpatient Therapy

F. Does the facility maintain a daily midnight census?

YesG. 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 04/01/1994

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

YES ☒Date 04/01/1994NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 111 and days of care provided 6,729Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☐NO ☐Tax Year: 12/31/2012 Fiscal Year: 12/31/2012

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

SEE ACCOUNTANTS' COMPILATION REPORT

	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	236,039	25,165	7,457	268,661		268,661		268,661		1
2	Food Purchase		248,632		248,632		248,632	(781)	247,851		2
3	Housekeeping	122,191	22,407		144,598		144,598		144,598		3
4	Laundry	98,182	20,334		118,516		118,516		118,516		4
5	Heat and Other Utilities			140,058	140,058		140,058		140,058		5
6	Maintenance	62,937	22,063	31,022	116,022		116,022	628	116,650		6
7	Other (specify):* Med Waste Removal			6,630	6,630		6,630		6,630		7
8	TOTAL General Services	519,349	338,601	185,167	1,043,117		1,043,117	(153)	1,042,964		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,685,112	159,679	60,016	1,904,807	(2,520)	1,902,287	(145)	1,902,142		10
10a	Therapy	49,627			49,627		49,627		49,627		10a
11	Activities	54,763	2,346	5,889	62,998	143	63,141	(562)	62,579		11
12	Social Services	68,408		1,456	69,864	142	70,006		70,006		12
13	CNA Training			1,109	1,109	2,520	3,629		3,629		13
14	Program Transportation		11,118		11,118		11,118		11,118		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,857,910	173,143	78,070	2,109,123	285	2,109,408	(707)	2,108,701		16
	C. General Administration										
17	Administrative	81,163	4,835	681,743	767,741	(2,768)	764,973	(501,277)	263,696		17
18	Directors Fees			60,000	60,000		60,000	(60,000)			18
19	Professional Services			27,401	27,401	1,059	28,460	(863)	27,597		19
20	Dues, Fees, Subscriptions & Promotions			64,078	64,078	95	64,173	(42,412)	21,761		20
21	Clerical & General Office Expenses	58,552	18,941	95,377	172,870	1,721	174,591	64,152	238,743		21
22	Employee Benefits & Payroll Taxes			335,515	335,515		335,515	14,765	350,280		22
23	Inservice Training & Education										23
24	Travel and Seminar			24,416	24,416	(392)	24,024	3,258	27,282		24
25	Other Admin. Staff Transportation							2,204	2,204		25
26	Insurance-Prop.Liab.Malpractice			68,141	68,141		68,141	2,214	70,355		26
27	Other (specify):*										27
28	TOTAL General Administration	139,715	23,776	1,356,671	1,520,162	(285)	1,519,877	(517,959)	1,001,918		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,516,974	535,520	1,619,908	4,672,402		4,672,402	(518,819)	4,153,583		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	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			323,266	323,266		323,266	(16,739)	306,527			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			451,140	451,140		451,140	(2,532)	448,608			32
33	Real Estate Taxes			70,953	70,953		70,953		70,953			33
34	Rent-Facility & Grounds							10,541	10,541			34
35	Rent-Equipment & Vehicles			5,210	5,210		5,210	3,441	8,651			35
36	Other (specify):* MIP Expense			31,343	31,343		31,343		31,343			36
37	TOTAL Ownership			881,912	881,912		881,912	(5,289)	876,623			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		262,987	856,165	1,119,152		1,119,152	(20,818)	1,098,334			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			329,435	329,435		329,435		329,435			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		262,987	1,185,600	1,448,587		1,448,587	(20,818)	1,427,769			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,516,974	798,507	3,687,420	7,002,901		7,002,901	(544,926)	6,457,975			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(781)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(2,533)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,929)	20		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(1,589)	24		19
20	Contributions	(100)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,276)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(37,109)	20		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	(22,258)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (67,575)		\$	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	2	
		Amount	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)	(477,351)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (477,351)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (544,926)		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	2	3	4	
		Yes	No	Amount	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

SEE ACCOUNTANTS' COMPILATION REPORT

Jerseyville Nrsg & Rehab Ctr

ID# 0039339

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Offset Reimbursement for Activities	\$ (562)	11	1
2	Offset Medical Record Copies Reimbursement	(145)	10	2
3	Eliminate PAC Dues, including Lobbying portion	(2,822)	20	3
4	Eliminate expense for 2013 IDPH license paid in 2012	(1,990)	20	4
5	Eliminate depreciation Exp for non-medicaid assets	(3,654)	30	5
6	Eliminate depreciation exp for non-care related asset	(13,085)	30	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(22,258)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Jerseyville Nrsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(781)	0	0	0	0	0	0	0	0	0	0	(781)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	628	0	0	0	0	0	0	0	0	0	628	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(781)	628	0	0	0	0	0	0	0	0	0	(153)	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	(145)	0	0	0	0	0	0	0	0	0	0	(145)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(562)	0	0	0	0	0	0	0	0	0	0	(562)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(707)	0	0	0	0	0	0	0	0	0	0	(707)	16
	C. General Administration													
17	Administrative	0	86,516	(587,793)	0	0	0	0	0	0	0	0	(501,277)	17
18	Directors Fees	0	0	(60,000)	0	0	0	0	0	0	0	0	(60,000)	18
19	Professional Services	(1,276)	4,220	(3,807)	0	0	0	0	0	0	0	0	(863)	19
20	Fees, Subscriptions & Promotions	(43,950)	1,538	0	0	0	0	0	0	0	0	0	(42,412)	20
21	Clerical & General Office Expenses	0	64,152	0	0	0	0	0	0	0	0	0	64,152	21
22	Employee Benefits & Payroll Taxes	0	14,765	0	0	0	0	0	0	0	0	0	14,765	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,589)	4,847	0	0	0	0	0	0	0	0	0	3,258	24
25	Other Admin. Staff Transportation	0	2,204	0	0	0	0	0	0	0	0	0	2,204	25
26	Insurance-Prop.Liab.Malpractice	0	2,214	0	0	0	0	0	0	0	0	0	2,214	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(46,815)	180,456	(651,600)	0	0	0	0	0	0	0	0	(517,959)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(48,303)	181,084	(651,600)	0	0	0	0	0	0	0	0	(518,819)	29

Summary B

12/31/2012

Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
												(to Sch V, col.7)	
Depreciation	(16,739)	0	0	0	0	0	0	0	0	0	0	(16,739)	30
Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
Interest	(2,533)	1	0	0	0	0	0	0	0	0	0	(2,532)	32
Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
Rent-Facility & Grounds	0	10,541	0	0	0	0	0	0	0	0	0	10,541	34
Rent-Equipment & Vehicles	0	3,441	0	0	0	0	0	0	0	0	0	3,441	35
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
TOTAL Ownership	(19,272)	13,983	0	0	0	0	0	0	0	0	0	(5,289)	37
Ancillary Expense													
E. Special Cost Centers													
Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
Ancillary Service Centers	0	0	(20,818)	0	0	0	0	0	0	0	0	(20,818)	39
Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
TOTAL Special Cost Centers	0	0	(20,818)	0	0	0	0	0	0	0	0	(20,818)	44
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(67,575)	195,067	(672,418)	0	0	0	0	0	0	0	0	(544,926)	45

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
John H. Rothert	60	Montgomery Nursing & Rehabilitation Center	Hillsboro, IL	Wellington Mgt. Co.	Alton, IL	Management Co.
David L. Kamler	20	Westwood Hills Health Care Center	Poplar Bluff, MO	Health Care Fin.	Alton, IL	Management Co.
J. Terry Dooling	20	Spanish Lake Nursing & Rehabilitation Center	Florissant, MO	C.J. Schlosser & Co.	Alton, IL	Public Accountants
				NW Rehab, L.L.C.	Alton, IL	Therapy Co.
				Three Amigos, L.L.C.	Alton, IL	Real Estate Co.

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	6	See Schedule VIII	\$	Wellington Management Co.	60.00%	\$ 628	\$ 628	1
2	V	17	See Schedule VIII		Wellington Management Co.	60.00%	86,516	86,516	2
3	V	19	See Schedule VIII		Wellington Management Co.	60.00%	4,220	4,220	3
4	V	20	See Schedule VIII		Wellington Management Co.	60.00%	1,538	1,538	4
5	V	21	See Schedule VIII		Wellington Management Co.	60.00%	64,152	64,152	5
6	V	22	See Schedule VIII		Wellington Management Co.	60.00%	14,765	14,765	6
7	V	24	See Schedule VIII		Wellington Management Co.	60.00%	4,847	4,847	7
8	V	25	See Schedule VIII		Wellington Management Co.	60.00%	2,204	2,204	8
9	V	26	See Schedule VIII		Wellington Management Co.	60.00%	2,214	2,214	9
10	V	32	See Schedule VIII		Wellington Management Co.	60.00%	1	1	10
11	V	34	See Schedule VIII		Wellington Management Co.	60.00%	10,541	10,541	11
12	V	35	See Schedule VIII		Wellington Management Co.	60.00%	3,441	3,441	12
13	V								13
14	Total			\$			\$ 195,067	\$ * 195,067	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 409,046	Wellington Management Co.	60.00%	\$	(409,046)	15
16	V	17	Management Fees	272,697	Health Care Financial, LLC	40.00%	93,950	(178,747)	16
17	V	39	Therapy Services	812,370	NW Rehab, LLC	100.00%	791,552	(20,818)	17
18	V	10	Nurse Consultant	21,634	Wellington Management Co.	60.00%	21,634		18
19	V	18	Director's Fees	36,000	John H. Rothert	60.00%		(36,000)	19
20	V	18	Director's Fees	12,000	J. Terry Dooling	20.00%		(12,000)	20
21	V	18	Director's Fees	12,000	David L. Kamler	20.00%		(12,000)	21
22	V	21	Clerical	14,350	Wellington Management Co.	60.00%	14,350		22
23	V	19	Professional Services	3,807	C.J. Schlosser & Company, L.L.C.	40.00%		(3,807)	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,593,904			\$ 921,486	\$ * (672,418)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	John H. Rothert	President	Administrative	60.00	273,484	9.61	24.03	Salary	\$ 86,516	17,8	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	\$ 86,516		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

SEE ACCOUNTANTS' COMPILATION REPORT

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 OrganizationWellington Management Corporation

Street Address707 Spirit 40 Park Drive

City / State / Zip CodeChesterfield, MO 63005

Phone Number(618) 537-8447

Fax Number(618) 537-8446

	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	6	Maintenance	Accumulated Costs	23,045,618	6	\$2,614	\$	5,538,404	\$628	1
2	17	Administrative	Accumulated Costs	23,045,618	6	360,000	360,000	5,538,404	86,516	2
3	19	Professional Services	Accumulated Costs	23,045,618	6	17,560		5,538,404	4,220	3
4	20	Dues, Fees, Subs, & Promos	Accumulated Costs	23,045,618	6	6,398		5,538,404	1,538	4
5	21	Clerical & General Office Exp.	Accumulated Costs	23,045,618	6	266,939	234,867	5,538,404	64,152	5
6	22	Employee Benefits & PR Taxes	Accumulated Costs	23,045,618	6	61,440		5,538,404	14,765	6
7	24	Travel & Seminar	Accumulated Costs	23,045,618	6	20,170		5,538,404	4,847	7
8	25	Other Admin Staff Transport	Accumulated Costs	23,045,618	6	9,173		5,538,404	2,204	8
9	26	Insurance - Prop, Liab, Malprac	Accumulated Costs	23,045,618	6	9,211		5,538,404	2,214	9
10	32	Interest Expense	Accumulated Costs	23,045,618	6	5		5,538,404	1	10
11	34	Rent - Facility and Grounds	Accumulated Costs	23,045,618	6	43,860		5,538,404	10,541	11
12	35	Vehicle Lease	Accumulated Costs	23,045,618	6	14,319		5,538,404	3,441	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					\$811,689	\$594,867		\$195,067	25

SEE ACCOUNTANTS' COMPILATION REPORT

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	Berkadia Finance, Inc.		X	Mortgage Loan- paid off	\$20,841.58	10/31/06	\$ 3,720,700	\$	1/31/12	5.8500	\$ 17,809	1	
2	Heartland Bank		X	Refinance Mortgage Loan	\$17,415.12	2/1/12	3,720,700	3,657,748	11/1/41	3.8000	128,614	2	
3	Berkadia Finance, Inc.-Sec 241		X	Building Addition	\$12,356.95	7/31/10	2,032,500	1,987,682	1/31/44	6.4500	128,890	3	
4									Home Office Interest		1	4	
5									Interest Income		(2,533)	5	
	Working Capital												
6									Loan Cost Amortization		5,605	6	
7									Loan Prepayment penalty		169,695	7	
8									Other Misc. Intererst		527	8	
9	TOTAL Facility Related				\$50,613.65		\$ 9,473,900	\$ 5,645,430			\$ 448,608	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 9,473,900	\$ 5,645,430			\$ 448,608	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 31,343 Line # 36

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

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

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

B. Real Estate Taxes

	Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2011 report.	\$	64,000		1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	66,953		2	
3. Under or (over) accrual (line 2 minus line 1).	\$	2,953		3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	68,000		4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	70,953		7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2007	51,022	8		
	2008	53,479	9		
	2009	55,609	10		
	2010	63,388	11		
	2011	66,953	12		
Line 2 : 2011 Taxes Paid					
Line 4 : Accrual is based on 2011 taxes paid plus approx. 2%					

FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION	\$

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Jerseyville Nrsg & Rehab Ctr

COUNTY
Jersey

FACILITY IDPH LICENSE NUMBER
0039339

CONTACT PERSON REGARDING THIS REPORT
J. Terry Dooling

TELEPHONE
(618) 465-7717
FAX #
(618) 465-7710

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 04-875-004-00	Outlots 59, 62, 63, & 64 S PT Outlot 6	\$ 62,952.20	\$ 62,952.20
2. 04-208-017-00	S28 T8 R11 Unplatted Parcels	\$ 4,000.40	\$ 4,000.40
3.	S&W PT SE 1/4 NE 1/4 Less E PT	\$	\$
4.	Less .10 ACS for HWY	\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 66,952.60	\$ 66,952.60

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

A. Square Feet:

40,823

B. General Construction Type:

Exterior

Brick & Siding

Frame

Steel & Brick

Number of Stories

1

C. Does the Operating Entity?

X

(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?

X

(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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

YES

X

NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

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

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	158,994	1994	\$ 71,664	1
2					2
3	TOTALS	158,994		\$ 71,664	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	101		1994		\$ 1,180,668	\$ 47,227	25	\$ 47,227	\$	\$ 885,501	4
5	10			2010	2,040,612	81,619	25	81,619		210,931	5
6											6
7											7
8											8
	Improvement Type**										
9	Exterior Remodeling			1994	10,000		15			10,000	9
10	Electrical			1994	11,690	585	20	585		10,664	10
11	Air Conditioners			1994	25,830		10			25,830	11
12	Interior Remodeling			1994	20,598	42	5-20	42		20,538	12
13	Hearla Shed			1994	3,267		10			3,267	13
14	Nurses Station			1994	6,055	303	20	303		5,626	14
15	Painting			1995	7,392		5			7,392	15
16	Electrical Work			1995	3,382		10			3,382	16
17	Call Lights			1995	1,564		15			1,564	17
18	Storage Building			1996	3,500		10			3,500	18
19	Boiler			1996	7,400	370	20	370		6,259	19
20	Roof Repairs			1996	3,619		10			3,619	20
21	Ceiling Tiles and End Caps			1996	3,506		12			3,506	21
22	Storage Building			1997	3,356		10			3,356	22
23	Alarm System			1997	1,750		10			1,750	23
24	Ceiling Tiles			1997	1,485		12			1,485	24
25	3 Windows & Sills & 1 Door Replaced			1997	4,108	183	15	183		4,108	25
26	Air Conditioners			1997	2,186		10			2,186	26
27	Concrete Patio & Sidewalk			1997	1,842	82	15	82		1,842	27
28	Roofing			1998	2,592		10			2,592	28
29	Shower Room Remodeling			1998	1,437		10			1,437	29
30	Air Conditioners			1998	13,420	71	10-20	71		13,114	30
31	Air Conditioners			1999	2,841		10			2,841	31
32	New Roof			1999	35,386		10			35,386	32
33	Air Conditioners			2000	2,118		10			2,118	33
34	Chair Rails			2000	6,267	418	15	418		5,045	34
35	Constr. Of 400 Wing - Design, Architecture & Engineering			2001	65,216	2,561	25	2,561		30,710	35
36	Constr. Of 400 Wing - Contractor Costs			2001	874,589	33,682	25	33,682		421,908	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

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	Constr. Of 400 Wing - Drawing, Surety Bond, & Misc.	2001	\$ 11,223	\$ 449	25	\$ 449	\$	\$ 5,163	37
38	Constr. Of 400 Wing - Interest & Mortgage Ins. Premium	2001	83,401	3,225	25	3,225		40,042	38
39	400 Wing - Nurse Call System	2001	10,104	674	15	674		7,746	39
40	400 Wing Cable TV System Cabling	2001	1,962		10			1,962	40
41	400 Wing - Fire Alarm System	2001	13,326	784	15	784		10,680	41
42	400 Wing - Telecommunication System	2001	4,025		10			4,025	42
43	400 Wing - Door Monitoring System	2001	2,640		10			2,640	43
44	400 Wing - TV Wall Mounts	2001	5,851		10			5,851	44
45	400 Wing - Signage	2001	1,161		5			1,161	45
46	400 Wing - Handrails and Wall Guards	2001	2,319	155	15	155		1,778	46
47	400 Wing - Chair Rail	2001	4,208		5			4,208	47
48	400 Wing - Door Guards	2001	607		5			607	48
49	400 Wing Cubicle Tracks, Curtains, Window Treatments	2001	7,169	358	20	358		4,122	49
50	Landscaping, Shrubs, Trees, Grass	2001			10				50
51	Fencing	2001	4,200		8			4,200	51
52	Storage Building	2001	3,268		10			3,268	52
53	Nurse Call System Upgrades	2001	3,700	246	15	246		2,857	53
54	Fire Alarm System Control Panel	2001	3,903	260	15	260		3,122	54
55	Replacement Signage	2001	3,656		5			3,656	55
56	Door Guards	2001	1,979		5			1,979	56
57	400 Wing - Vinyl Flooring	2001			10				57
58	Overbed Lights	2001	1,625		10			1,625	58
59	Painting	2001	8,932		5			8,932	59
60	2P 50 Amp Disconnect	2001	955	48	20	48		545	60
61	Mini Blinds	2001	14,744		5			14,744	61
62	Asphalt Paving of Parking Lot	2001	14,193		10			14,193	62
63	Air Conditioners	2001	3,424		10			3,424	63
64	Overbed Lights	2002	3,055	48	10	48		3,055	64
65	Cubicle Curtains	2002	6,155		5			6,155	65
66	Air Conditioners	2002	1,398	47	10	47		1,398	66
67	Security Camera System	2002	1,010		5			1,010	67
68	Fire Doors	2002	1,543	103	15	103		1,080	68
69	Roofing - North Entrance	2002	1,680	140	10	140		1,680	69
70	TOTAL (lines 4 thru 69)		\$ 4,575,092	\$ 173,680		\$ 173,680	\$	\$ 1,898,365	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nrsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,575,092	\$ 173,680		\$ 173,680	\$	\$ 1,898,365	1
2	Wall Guard and End Caps	2002	1,497	100	15	100		1,015	2
3	Door Canopy	2002	3,800	253	15	253		2,533	3
4	Landscaping	2002	1,729	130	10	130		1,729	4
5	Landscaping	2003	18,903	1,890	10	1,890		17,791	5
6	Air Conditioners	2003	5,551	555	10	555		5,292	6
7	Landscaping, Plants, Trees	2004	4,371	437	10	437		3,752	7
8	100 Amp Transfer Switch to Generator	2004	11,865	791	15	791		6,921	8
9	Smoke Detectors	2004	1,600	160	10	160		1,387	9
10	Extend Activities Wall/Replace Doors	2004	2,002	133	15	133		1,157	10
11	Air Conditioners	2004	1,814	181	10	181		1,542	11
12	Cove Base	2004	2,188	219	10	219		1,860	12
13	Hollow Metal Double Door	2004	8,520	426	20	426		3,444	13
14	New Wall/Flooring - Kitchen	2004	2,983	298	10	298		2,386	14
15	Cubicle Curtains	2005	289		5			289	15
16	Generator Control Panel	2005	3,689	307	12	307		2,229	16
17	Resident Room Doors	2005	19,393	1,293	15	1,293		9,448	17
18	Fire Doors	2005	4,955	249	5-15 yrs	249		3,210	18
19	Water Heater	2005	4,000	400	10	400		3,033	19
20	Replace Generator	2005	5,690	474	12	474		3,358	20
21	Air Conditioners	2005	1,753	175	10	175		1,227	21
22	Electrical Wiring	2005	4,862	243	20	243		1,742	22
23	Dishwasher Booster Heater	2005	1,766	177	10	177		1,236	23
24	Kitchen & Laundry Flooring	2005	2,556	256	10	256		1,810	24
25	4-Door Monitor System	2006	2,696	270	10	270		1,730	25
26	2 Door Awnings - Side & Back Entrance	2006	1,671	111	15	111		706	26
27	Built-In Waterfall	2006	3,499	350	10	350		2,304	27
28	Drywall	2006	1,234	82	15	82		528	28
29	Wallpaper	2006	5,219		5			5,219	29
30	Lobby Remodeling	2006	17,774	1,185	15	1,185		7,307	30
31	4- Ton Heat Pump	2006	5,580	558	10	558		3,395	31
32	Glass Doors	2006	47,653	3,285	10-15 yrs	3,285		21,335	32
33	Air Conditioners	2006	9,474	824	10-15 yrs	824		5,265	33
34	TOTAL (lines 1 thru 33)		\$ 4,785,668	\$ 189,492		\$ 189,492	\$	\$ 2,024,545	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nrsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,785,668	\$ 189,492		\$ 189,492	\$	\$ 2,024,545	1
2	Vinyl Flooring	2006	6,924	692	10	692		4,577	2
3	Kitchen Tile	2006	4,411	467	8-10 yrs	467		2,863	3
4	Sprinkler System Improvements	2006	5,025	201	25	201		1,347	4
5	Carpet	2006	2,775		5			2,775	5
6	Electrical Wiring	2006	15,869	793	20	793		4,885	6
7	Smoke Damper Motor	2006	1,793	90	20	90		613	7
8	Vinyl Fencing	2006	12,359	1,236	10	1,236		7,622	8
9	Concrete Patio & Sidewalk	2006	10,744	716	15	716		4,417	9
10	Landscaping, Rock, Mulch	2006	4,325	433	10	433		2,956	10
11	Wallpaper	2007	12,135	2,097	5	2,097		12,135	11
12	Air Conditioners	2007	16,341	1,506	5-15 yrs	1,506		8,626	12
13	Flooring	2007	31,280	3,128	10	3,128		16,556	13
14	Alarm System	2007	4,732	516	7-10 yrs	516		2,937	14
15	Handrails	2007	11,039	1,259	5-15 yrs	1,259		6,352	15
16	Roof	2007	5,700	273	20-25 yrs	273		1,440	16
17	Satellite System	2007	16,581	829	20	829		4,422	17
18	Electrical for HV AC Unit	2007	3,964	198	20	198		1,074	18
19	Courtyard Landscaping	2007	3,800	380	10	380		2,122	19
20	Courtyard Pavilion Constructed	2007	9,870	658	15	658		3,564	20
21	Asphalt, Seal, Stripe Parking Lot	2007	13,500	1,688	8	1,688		8,719	21
22	Stainless Steel Backsplash	2007	2,523	126	20	126		662	22
23	Drywall	2007	3,790	253	15	253		1,390	23
24	Flooring	2008	23,598	2,241	10-20 yrs	2,241		9,598	24
25	Wallpaper	2008	31,055	6,211	5	6,211		28,064	25
26	Hot Water Heaters	2008	14,000	1,400	10	1,400		6,067	26
27	Network Cabling	2008	2,646	132	20	132		639	27
28	Front Porch Entrance	2008	63,826	3,191	20	3,191		14,627	28
29	Sprinkler System	2008	16,900	676	25	676		3,155	29
30	Electric Installation on Trailer	2008	3,236	162	20	162		795	30
31	Facility Signage	2008	3,212	642	5	642		2,837	31
32	Landscaping	2008	5,700	570	10	570		2,375	32
33	Flooring	2009	71,018	6,934	10-20 yrs	6,934		23,724	33
34	TOTAL (lines 1 thru 33)		\$ 5,220,339	\$ 229,190		\$ 229,190	\$	\$ 2,218,480	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jerseyville Nrsg & Rehab Ctr

0039339

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,220,339	\$ 229,190		\$ 229,190	\$	\$ 2,218,480	1
2	300 KW Cummins Generator - Whole Bldg	2009	104,540	5,227	20	5,227		18,295	2
3	Needler Remodeling - Wallpaper & Paint	2009	12,345	2,469	5	2,469		8,847	3
4	Replace 2" Drain Line	2009	4,111	164	25	164		644	4
5	Roofing	2009	3,000	300	10	300		1,125	5
6	Flooring-Existing Facility	2010	21,980	2,198	10	2,198		6,368	6
7	Pt Room Remodeling-Patching/Painting	2010	2,925	585	5	585		1,609	7
8	Roofing-Mansard Wall	2010	2,222	222	10	222		630	8
9	Replace 55 sprinkler heads	2010	2,100	84	25	84		203	9
10	2 AC/Heat Units	2010	1,396	279	5	279		675	10
11	Dr's Room Sink	2010	1,356	68	20	68		158	11
12	400S Hall Facility Signage	2010	1,041	208	5	208		451	12
13	Wall Guards & Hand Rails	2010	4,749	317	15	317		660	13
14	2 New Entrance Signs & Installation	2010	8,704	870	10	870		2,176	14
15	Landscaping	2010	21,337	2,134	10	2,134		5,467	15
16	Retaining Wall	2010	8,829	441	20	441		1,140	16
17	Asphalt, Seal, Stripe 400S wing lots	2010	44,132	5,517	8	5,517		14,251	17
18	Bumper guards & Hand Rails	2011	2,392	239	10	239		478	18
19	Flooring	2011	5,077	508	10	508		768	19
20	2 Nurses Stations	2011	3,590	180	20	180		284	20
21	Hair Salon Labor & Material	2011	2,432	122	20	122		163	21
22	Hiar Salon Plumbing	2011	1,264	63	20	63		84	22
23	Hair Salon Cabinet Allowance	2011	288	14	20	14		19	23
24	Hair Salon Electrical	2011	475	24	20	24		32	24
25	Conference Room Labor & Material	2011	4,231	212	20	212		282	25
26	Conference Room Plumbing	2011	2,200	110	20	110		147	26
27	Conference Room Cabinet Allowance	2011	500	25	20	25		33	27
28	Conference Room Electrical	2011	825	41	20	41		55	28
29	2 Electric Heaters & A/C unit	2011	1,396	279	5	279		535	29
30	Compressor for A/C Unit	2011	5,747	575	10	575		814	30
31	Flooring	2012	3,031	139	10	139		138	31
32	6" Addition to Sewer	2012	2,353	69	20	69		68	32
33	2 Electric Heaters & A/C units	2012	1,585	211	5	211		211	33
34	TOTAL (lines 1 thru 33)		\$ 5,502,492	\$ 253,084		\$ 253,084	\$	\$ 2,285,290	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 5,502,492	\$ 253,084		\$ 253,084	\$	\$ 2,285,290	1
2	A/C Compressor	2012	1,600	62	15	62		62	2
3	Concrete Pad & Sidewalk	2012	1,300	36	15	36		36	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,505,392	\$ 253,182		\$ 253,182	\$	\$ 2,285,388	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$483,340	\$49,174	\$49,174	\$	5-20	\$215,527	71
72	Current Year Purchases	39,957	3,347	3,347		5-12	3,347	72
73	Fully Depreciated Assets	386,510	824	824		5-20	386,510	73
74								74
75	TOTALS	\$909,807	\$53,345	\$53,345	\$		\$605,384	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	Facility Use	2006 Ford Wheelchair Van	2007	\$52,471	\$	\$	\$	4	\$52,471	76
77	Facility Use	2007 Hyundai Vera Cruz	2007	29,106				4	29,106	77
78										78
79										79
80	TOTALS			\$81,577	\$	\$	\$		\$81,577	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$6,568,440	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$306,527	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$306,527	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)	\$2,972,349	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	2010 Ford E450 Wheelchair Van	\$52,340	\$13,085	\$43,617	86
87					87
88					88
89					89
90					90
91	TOTALS	\$52,340	\$13,085	\$43,617	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.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Section 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?
16. Rental Amount for movable equipment: \$8,651Description: Copier \$4169; Postage Machine \$788; Maint. Rent/Lease \$253; H.O. Vehicle Lease \$3441
(Attach a schedule detailing the breakdown of movable equipment)
- ☒ YES☐ NO

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Section 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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* 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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

☒

☐

☐

80

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☒

☐

40

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		424		424
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)		2,520		2,520
6	Transportation				
7	Contractual Payments		165		165
8	CNA Competency Tests		520		520
9	TOTALS	\$	\$ 3,629	\$	\$ 3,629
10	SUM OF line 9, col. 1 and 2 (e)	\$	3,629		

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

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	8
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	8

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				244,135		244,135	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Attached Schedule				21,106	835,347	18,852	21,106	854,199	12
13	Other (specify): 									13
14	TOTAL			\$	21,106	\$ 835,347	\$ 262,987	21,106	\$ 1,098,334	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 85,544	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 38,176)	1,689,653		3
4	Supply Inventory (priced at)	12,118		4
5	Short-Term Investments			5
6	Prepaid Insurance	61,893		6
7	Other Prepaid Expenses	4,247		7
8	Accounts Receivable (owners or related parties)	70,000		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,923,455	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,200		12
13	Land	265,101		13
14	Buildings, at Historical Cost	5,350,684		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,040,325		16
17	Accumulated Depreciation (book methods)	(3,008,653)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	159,188		21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Costs</u>	170,137		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,996,982	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,920,437	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 491,504	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	166,778		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,096		31
32	Accrued Real Estate Taxes(Sch.IX-B)	68,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Expenses</u>	72,882		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 813,260	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	5,645,430		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)	\$ 5,645,430	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,458,690	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (538,253)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,920,437	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (562,135)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (562,135)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	23,882	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)	\$ 23,882	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)	\$ (538,253)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	1		2
I. Revenue	Amount		
A. Inpatient Care			
1Gross Revenue -- All Levels of Care	\$ 7,125,613	1	
2Discounts and Allowances for all Levels	(1,511,963)	2	
3SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,613,650	3	
B. Ancillary Revenue			
4Day Care		4	
5Other Care for Outpatients	29,497	5	
6Therapy	1,324,461	6	
7Oxygen		7	
8SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,353,958	8	
C. Other Operating Revenue			
9Payments for Education		9	
10Other Government Grants		10	
11CNA Training Reimbursements		11	
12Gift and Coffee Shop		12	
13Barber and Beauty Care		13	
14Non-Patient Meals	781	14	
15Telephone, Television and Radio		15	
16Rental of Facility Space		16	
17Sale of Drugs		17	
18Sale of Supplies to Non-Patients		18	
19Laboratory	31,004	19	
20Radiology and X-Ray	8,654	20	
21Other Medical Services	13,217	21	
22Laundry		22	
23SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 53,656	23	
D. Non-Operating Revenue			
24Contributions		24	
25Interest and Other Investment Income***	2,533	25	
26SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,533	26	
E. Other Revenue (specify):****			
27Settlement Income (Insurance, Legal, Etc.)		27	
28Vending Machine	2,092	28	
28aMiscellaneous	894	28a	
29SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,986	29	
30TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,026,783	30	

	1		2
II. Expenses	Amount		
A. Operating Expenses			
31General Services	1,043,117	31	
32Health Care	2,109,123	32	
33General Administration	1,520,162	33	
B. Capital Expense			
34Ownership	881,912	34	
C. Ancillary Expense			
35Special Cost Centers	1,448,587	35	
36Provider Participation Fee		36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,002,901	40	
41Income before Income Taxes (line 30 minus line 40)**	23,882	41	
42Income Taxes		42	
43NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 23,882	43	

III. Net Inpatient Revenue detailed by Payer Source			
44Medicaid - Net Inpatient Revenue	\$ 2,140,794	44	
45Private Pay - Net Inpatient Revenue	1,757,954	45	
46Medicare - Net Inpatient Revenue	1,653,856	46	
47Other-(specify) Hospice	61,046	47	
48Other-(specify)		48	
49TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,613,650	49	

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,939	2,120	\$ 62,565	\$ 29.51	1
2	Assistant Director of Nursing	1,842	2,096	54,908	26.20	2
3	Registered Nurses	14,230	15,053	319,839	21.25	3
4	Licensed Practical Nurses	16,249	17,987	346,989	19.29	4
5	CNAs & Orderlies	82,093	86,664	880,192	10.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,342	4,702	49,627	10.55	8
9	Activity Director					9
10	Activity Assistants	5,127	5,430	54,763	10.09	10
11	Social Service Workers	3,477	4,066	68,408	16.82	11
12	Dietician	24,751	26,149	236,039	9.03	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	4,224	4,556	62,936	13.81	17
18	Housekeepers	12,617	13,310	122,191	9.18	18
19	Laundry	9,383	10,267	98,182	9.56	19
20	Administrator	1,525	1,922	81,163	42.23	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,067	4,379	58,552	13.37	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,875	2,029	20,620	10.16	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	187,741	200,730	\$ 2,516,974 *	\$ 12.54	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	192	\$ 7,457	1,3	35
36	Medical Director	Contract	9,600	9,3	36
37	Medical Records Consultant	18	1,343	10,3	37
38	Nurse Consultant	N/A	22,234	10,3	38
39	Pharmacist Consultant	Contract	6,996	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	23	1,599	11,3	44
45	Social Service Consultant	23	1,598	12,3	45
46	Other(specify) Compliance Consultant	290	15,093	10,3	46
47	Clerical	N/A	14,350	21,3	47
48					48
49	TOTAL (lines 35 - 48)	546	\$ 80,270		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

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		
Terrie Weible	Administrator		\$ 81,163	Workers' Compensation Insurance		\$ 57,973	IDPH License Fee		\$ 1,990		
				Unemployment Compensation Insurance		22,803	Advertising: Employee Recruitment		3,022		
				FICA Taxes		186,373	Health Care Worker Background Check				
				Employee Health Insurance		61,859	(Indicate # of checks performed 161)		2,576		
				Employee Meals			Patient Background Checks				
				Illinois Municipal Retirement Fund (IMRF)*			Licenses & Fees		2,443		
				Employee Disability Insurance		709	Dues & Subscriptions		3,231		
				Staff Relations		5,268	IHCA Dues		3,838		
				Employee Dental/Vision Insurance		442	Bank Service Charges		3,123		
				Home Office Employee Benefits		14,765	Home Office Dues & Subscriptions		1,538		
				Employee Physicals		88	Less: Public Relations Expense	(			
							Non-allowable advertising	(			
							Yellow page advertising	(			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)							TOTAL (agree to Sch. V, line 20, col. 8)				
						\$ 350,280					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description		Amount		
C.J. Schlosser & Co., LLC	Accounting Services		\$ 3,807	Section N/A		\$	Out-of-State Travel		\$		
May, Cocagne, & King	Audit Fees		7,896								
R.J. Tolliver, C.P.A.	401 (K) Audit Fees		1,325								
Sandberg, Phoenix, & Von Gontard,	Legal Fees		9,907				In-State Travel		5,241		
Duane Morris, LLP	Legal Fees		3,190								
Strang & Parish, LTD	Legal Fees-eliminated \$1,276		1,276								
							Seminar Expense		17,194		
							Home Office Travel & Seminar		4,847		
							Entertainment Expense	(			
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL				(agree to Sch. V, line 24, col. 8)			

*** Attach copy of IMRF notifications**
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

No
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Healthcare Association
- (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?
- (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?

10 Yrs
- (6)

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

\$ 17,553

Line 10
- (7)

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

Yes

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

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

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

YES

NO

X

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

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

\$ 329,435

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?

None
- (14)

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

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ None

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$ 781
- (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?

44.05%

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?

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:

May, Cocagne & King
- (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.

SEE ACCOUNTANTS' COMPILATION REPORT

JERSEYVILLE NURSING AND REHABILITATION CENTER
RECLASSES
ATTACHMENT TO SCHEDULE V
12/31/2012

<u>DESCRIPTION</u>	<u>LINE #</u>	<u>INCREASE (DECREASE)</u>
ADMINISTRATIVE	17	(2,780)
PROFESSIONAL SERVICES	19	1,059
CLERICAL & GENERAL OFFICE EXPENSE	21	1,721
To reclass various expenses to proper lines		
NURSE AIDE TRAINING	13	2,520
NURSING & MEDICAL RECORDS	10	(2,520)
To reclass CNA trainer wages		
TRAVEL & SEMINAR	24	(285)
ACTIVITIES	11	143
SOCIAL SERVICES	12	142
To reclasss activites and social services consultants to the proper line		
TRAVEL & SEMINAR	24	(12)
ADMINISTRATIVE - SUPPLIES	17	12
To reclass conference calls to the proper line		
TRAVEL & SEMINAR	24	(95)
DUES, FEES, SUBSCRIPTIONS, & PRMOS	20	95
To reclass manuals and AANAC membership dues to the proper line.		

Jerseyville Nursing and Rehabilitation Center
Attachment to Sch. XVII
December 31, 2012

BOOK TO TAX NET INCOME RECONCILIATION:

BOOK NET INCOME (LOSS)	23,882.00
CONVERSION TO CASH BASIS ADJUSTMENTS	<u>(276,356.00)</u>
SUBTOTAL	(252,474.00)
DEPRECIATION ADJUSTMENT	155,550.00
LOSS ON DISPOSAL OF FIXED ASSETS ADJUSTMENT	
MISC. NON-DEDUCTIBLE EXPENSES	10,961.00
TAX NET INCOME (LOSS), PER FEDERAL RETURN	<u><u>(85,963.00)</u></u>

JERSEYVILLE NURSING AND REHABILITATION CENTER
MISCELLANEOUS INCOME
ATTACHMENT TO SCHEDULE XVII, PAGE 19, LINE 28
12/31/2012

Miscellaneous Income	187
Reimb for copies of medical records	145
Reimb for activities	562
	894

In 28A p.19

Jerseyville Nursing & Rehabilitation Center
 Attachment to Schedule XIV
 12/31/2012

		1	2	3	4	5	6	7	8
			Staff		Outside Practitioner (other Than Consultant)		Supplies (Actual or Allocated)	Total Units (Col 2 + 4)	Total Cost (Col 3 + 5 +6)
Line #	Service	Schuler V Line & Column Referenc e	Units of Service	Cost	Units of Service	Cost	Cost		
12	Other:								
	Licensed Occupational Therapist	39,8			10,418	372,245	610	10,418	372,855
	Licensed Speech Therapist	39,8			2,434	108,970	11	2,434	108,981
	Licensed Physical Therapist	39,8			8,254	310,337	2,950	8,254	313,287
	X-Ray	39,3				8,740		-	8,740
	Laboratory	39,3				35,055		-	35,055
	Specialty Mattresses/Overlays	39,3					15,281	-	15,281
Total to Schedule XIV, Line 12			-	-	21,106	835,347	18,852	21,106	854,199

JERSEYVILLE NURSING AND REHABILITATION CENTER, INC.
TRAVEL AND SEMINAR SCHEDULE
ATTACHMENT TO SCHEDULE XIX PART G
12/31/2012

<u>SEMINAR PARTICIPANT</u>	<u>JOB TITLE</u>	<u>DATE(S)</u>	<u>CITY</u>	<u>TITLE OF SEMINAR</u>	<u>SPONSOR</u>
Kevin Stork	Occupational Therapist	9/10/2012	Webinar	Medicare Therapy Cap & The Manual Medical Review Process	Gawenda Seminars & Consulting, Inc.
Terrie Weible & Marcy Ballard	Administrator & DON	9/10/12-9/13/12	Peoria	Illinois Annual Healthcare Convention	Illinois Healthcare Association
Lisa Yates	MDS Coordinator	7/16/2012	Online	LPN to RN Bridge Program	Achieve Test Prep
					Total Seminars
					Total Seminar Lodging/Travel/Meals
					Online CPE Service for Nurses
					Other Travel Expense <\$250 each
					Home Office Travel & Seminar
					Total Travel and Seminar, Line 24

<u>COST</u>	<u>SEMINAR LODGING/ TRAVEL/MEALS</u>
40	
397	1,828
11,517	
<u>11,954</u>	<u>1,828</u>

1,828
3,412
5,241
4,847
<u>27,282</u>