

		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: 0025239

Facility Name: ROLLING HILLS MANOR

Address: 3615 16TH STREET ZION 60099
Number City Zip Code

County: LAKE

Telephone Number: (847)746-8382 Fax # (847)746-3545

HFS ID Number:

Date of Initial License for Current Owners: 9-01-1979

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT
☒ Charitable Corp.
☐ Trust
IRS Exemption Code 501C(3)

☐ PROPRIETARY ☐ GOVERNMENTAL
☐ Individual ☐ State
☐ Partnership ☐ County
☐ Corporation ☐ Other
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

In the event there are further questions about this report, please contact:
Name: JAMES S. STEFO, SR. Telephone Number: (847)456-6681
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 11/01/11 to 10/31/2012 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) JAMES S. STEFO, SR.
(Title) EXECUTIVE DIRECTOR

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () Fax # ()

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 ROLLING HILLS MANOR# 0025239 Report Period Beginning: 11/01/11 Ending: 10/31/2012

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 bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>115</u>	Skilled (SNF)	<u>115</u>	<u>42,090</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>115</u>	TOTALS	<u>115</u>	<u>42,090</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>14,678</u>	<u>10,100</u>	<u>13,172</u>	<u>37,950</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>14,678</u>	<u>10,100</u>	<u>13,172</u>	<u>37,950</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 90.16%

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

0 (Do not include bed-hold days in Section B.)

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

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

NONE

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 9/01/1979

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

YES ☐Date 09/01/1979NO ☐

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

YES ☒NO ☐

If YES, enter number

of beds certified

115

and days of care provided

13,172Medicare Intermediary WPS MEDICARE

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 10/31/2012 Fiscal Year: 10/31/2012

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

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 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	363,140	35,780	44,615	443,535		443,535		443,535			1
2	Food Purchase		238,770		238,770	(24,945)	213,825	(2,316)	211,509			2
3	Housekeeping	267,413	56,258		323,671		323,671		323,671			3
4	Laundry	181,545	14,768	10,144	206,457		206,457		206,457			4
5	Heat and Other Utilities			201,962	201,962		201,962		201,962			5
6	Maintenance	227,312	23,317	91,551	342,180		342,180		342,180			6
7	Other (specify):* Rolling Hills Place			918,156	918,156		918,156	(918,156)				7
8	TOTAL General Services	1,039,410	368,893	1,266,428	2,674,731	(24,945)	2,649,786	(920,472)	1,729,314			8
	B. Health Care and Programs											
9	Medical Director			15,000	15,000		15,000		15,000			9
10	Nursing and Medical Records	4,011,215	286,851	773,242	5,071,308	(576,037)	4,495,271		4,495,271			10
10a	Therapy			1,569,572	1,569,572		1,569,572		1,569,572			10a
11	Activities	116,852	6,692	6,752	130,296		130,296		130,296			11
12	Social Services	90,593	829	11,157	102,579		102,579		102,579			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Rolling Hills Place			445,476	445,476		445,476	(445,476)				15
16	TOTAL Health Care and Programs	4,218,660	294,372	2,821,199	7,334,231	(576,037)	6,758,194	(445,476)	6,312,718			16
	C. General Administration											
17	Administrative	212,838		26,245	239,083		239,083	(26,245)	212,838			17
18	Directors Fees			15,000	15,000		15,000		15,000			18
19	Professional Services			52,528	52,528		52,528		52,528			19
20	Dues, Fees, Subscriptions & Promotions			55,957	55,957		55,957	(15,794)	40,163			20
21	Clerical & General Office Expenses	430,761	54,753	203,937	689,451		689,451	(62,622)	626,829			21
22	Employee Benefits & Payroll Taxes			1,038,628	1,038,628	24,945	1,063,573	(9,444)	1,054,129			22
23	Inservice Training & Education											23
24	Travel and Seminar			10,183	10,183		10,183		10,183			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			52,379	52,379		52,379	18,404	70,783			26
27	Other (specify):* Rolling Hills Place			719,793	719,793		719,793	(719,793)				27
28	TOTAL General Administration	643,599	54,753	2,174,650	2,873,002	24,945	2,897,947	(815,494)	2,082,453			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,901,669	718,018	6,262,277	12,881,964	(576,037)	12,305,927	(2,181,442)	10,124,485			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			269,772	269,772		269,772	13,728	283,500			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			100,683	100,683		100,683	(55,536)	45,147			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Rolling Hills Place			439,179	439,179		439,179	(439,179)				36
37	TOTAL Ownership			809,634	809,634		809,634	(480,987)	328,647			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee/Bed Tax *				310,447		310,447		310,447			42
43	Other (specify):* Prescription Drugs					576,037	576,037		576,037			43
44	TOTAL Special Cost Centers				310,447	576,037	886,484		886,484			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,901,669	718,018	7,071,911	14,002,045		14,002,045	(2,662,429)	11,339,616			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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-	BHF USE	
			ence	ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(9,444)	22		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	13,728	30		9
10	Interest and Other Investment Income	(55,536)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,316)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(26,245)	17		24
25	Fund Raising, Advertising and Promotional	(15,794)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (95,607)		\$	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)	(2,566,822)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,566,822)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,662,429)		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs	x		576,037	10:3	43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 576,037		47

STATE OF ILLINOIS
ROLLING HILLS MANOR

Report Period Beginning: ID# 0025239
Ending: 11/01/11
10/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
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
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	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/11 Ending: 10/31/2012

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	1
2	Food Purchase	(2,316)	0	0				0	0	0	0	0	(2,316)	2
3	Housekeeping	0	0	0				0	0	0	0	0	0	3
4	Laundry	0	0	0				0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0				0	0	0	0	0	0	5
6	Maintenance	0	0	0				0	0	0	0	0	0	6
7	Other (specify):*	0	(918,156)	0				0	0	0	0	0	(918,156)	7
8	TOTAL General Services	(2,316)	(918,156)	0	0	0	0	0	0	0	0	0	(920,472)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0				0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0				0	0	0	0	0	0	10
10a	Therapy	0	0	0				0	0	0	0	0	0	10a
11	Activities	0	0	0				0	0	0	0	0	0	11
12	Social Services	0	0	0				0	0	0	0	0	0	12
13	CNA Training	0	0	0				0	0	0	0	0	0	13
14	Program Transportation	0	0	0				0	0	0	0	0	0	14
15	Other (specify):*	0	(445,476)	0				0	0	0	0	0	(445,476)	15
16	TOTAL Health Care and Programs	0	(445,476)	0	0	0	0	0	0	0	0	0	(445,476)	16
	C. General Administration													
17	Administrative	(26,245)	0	0				0	0	0	0	0	(26,245)	17
18	Directors Fees	0	0	0				0	0	0	0	0	0	18
19	Professional Services	0	0	0				0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(15,794)	0	0				0	0	0	0	0	(15,794)	20
21	Clerical & General Office Expenses	0	(62,622)	0				0	0	0	0	0	(62,622)	21
22	Employee Benefits & Payroll Taxes	(9,444)	0	0				0	0	0	0	0	(9,444)	22
23	Inservice Training & Education	0	0	0				0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0				0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0				0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	18,404	0				0	0	0	0	0	18,404	26
27	Other (specify):*	0	(719,793)	0				0	0	0	0	0	(719,793)	27
28	TOTAL General Administration	(51,483)	(764,011)	0				0	0	0	0	0	(815,494)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(53,799)	(2,127,643)	0	0	0	0	0	0	0	0	0	(2,181,442)	29

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

	Capital Expense	PAGES	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)	
30	Depreciation	13,728	0	0				0	0	0	0	0	13,728	30
31	Amortization of Pre-Op. & Org.	0	0	0				0	0	0	0	0	0	31
32	Interest	(55,536)	0	0				0	0	0	0	0	(55,536)	32
33	Real Estate Taxes	0	0	0				0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0				0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0				0	0	0	0	0	0	35
36	Other (specify):*	0	(439,179)	0				0	0	0	0	0	(439,179)	36
37	TOTAL Ownership	(41,808)	(439,179)	0	0	0	0	0	0	0	0	0	(480,987)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0				0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0				0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0				0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0				0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0				0	0	0	0	0	0	42
43	Other (specify):*	0	0	0				0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0				0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(95,607)	(2,566,822)	0	0	0	0	0	0	0	0	0	(2,662,429)	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
Slovak American Charitable Association	100	N/A	N/A	N/A	N/A	N/A
N/A		N/A	N/A	RollingHills Place	Zion, illinois	Assisted Living Facility

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	21	Administrative Expenses	\$ 62,622			\$	\$ (62,622)	1
2	V	26	Liability Insurance	(18,404)	Slovak American Charitable Association			18,404	2
3	V	7	General Services	918,156	Slovak American Charitable Association			(918,156)	3
4	V	15	Healthcare and Programs	445,476	Rolling Hills Place			(445,476)	4
5	V	27	General Administration	719,793	Rolling Hills Place			(719,793)	5
6	V	36	Capital Expenses	439,179	Rolling Hills Place			(439,179)	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,566,822			\$	\$ * (2,566,822)	14

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

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

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/11 Ending: 10/31/2012

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	JAMES STEFO, JR.	DIRECTOR	PRESIDENT	NONE	NONE	1/2 HR.	2.00	DIR. FEE	\$ 2,400	18:3	1
2	ANNE LESAK SCOTT	DIRECTOR	VICE PRES.	NONE	NONE	1/2 HR.	2.00	DIR. FEE	2,400	18:3	2
3	JANET PILCH	DIRECTOR	TREASURER	NONE	NONE	1/2 HR.	2.00	DIR. FEE	2,400	18:3	3
4	DOROTHY MITCHELL	DIRECTOR	SECRETARY	NONE	NONE	1/2 HR.	2.00	DIR. FEE	2,200	18:3	4
5	ELEANOR PETRAS	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR.	2.00	DIR. FEE	2,200	18:3	5
6	MARION STEFO	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR.	2.00	DIR. FEE	2,400	18:3	6
7	STEVE FUSEK	DIRECTOR	MANG'T COMM.	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,000	18:3	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 15,000		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

Extra sheets for pages 6, 8 and 12 have been included in the file. Click Format-Sheet-Unhide to see the sheets available.

Facility Name & ID Number ROLLING HILLS MANOR # 0025239 Report Period Beginning: 11/01/11 Ending: 10/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

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	IDFA REVENUE BONDS			REFINANCING OF SERIES			\$		\$			\$	1
2	SERIES 2000		X	1996 BONDS	\$12,100.00	6/20/2000		2,600,000	2,040,366	6/29/2030	4.1700	88,806	2
3													3
4													4
5													5
	Working Capital												
6													6
7													7
8													8
9	TOTAL Facility Related				\$12,100.00		\$	2,600,000	\$	2,040,366			9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$		\$				14
15	TOTALS (line 9+line14)						\$	2,600,000	\$	2,040,366			15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NONE 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.)

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.		\$	NONE	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.)		\$	NONE	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	NONE	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	NONE	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.)		\$	NONE	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.)		\$	NONE	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	NONE	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	NONE	8	
		2008	NONE	9	
		2009	NONE	10	
		2010	NONE	11	
		2011	NONE	12	
				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2011 \$ 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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

ROLLING HILLS MANOR

COUNTY

LAKE

FACILITY IDPH LICENSE NUMBER

0025239

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ()

FAX #: ()

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.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

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 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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,632 B. General Construction Type: Exterior BRICK Frame N/A Number of Stories 1

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
ROLLING HILLS PLACE
ASSISTED LIVING FACILITY
67 BEDS/59 UNITS
48, SQUARE FEET

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

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>NURSING HOME</u>	<u>3 ACRES</u>	<u>1979</u>	<u>\$ 100,763</u>	1
2					2
3	TOTALS	3 ACRES		\$ 100,763	3

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/11

Ending:

10/31/2012

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	115		1979	1970	\$ 927,078	\$ 9,449	40	\$ 23,177	\$ 13,728	\$ 882,272	4
5			1979	1970	712,648	20,361	35	20,361		672,377	5
6			1992	1992	1,234,270	30,857	40	30,857		632,563	6
7			1992	1992	232,299		10			232,299	7
8			1998	1998	695,702	17,393	40	17,393		244,262	8
	Improvement Type**										
9	AIRLOCKS			1982	3,886					3,886	9
10	ROOF			1983	41,724					41,724	10
11	PLUMBING FIXTURES			1983	3,845					3,845	11
12	ROOF AND HEATER			1984	118,647					118,647	12
13	SURFACING AND DRAINAGE			1984	37,141					37,141	13
14	SHRUBBERY			1985	1,061					1,061	14
15	RAMP			1985	38,992					38,992	15
16	MIXING VALVE			1985	325					325	16
17	FEN CE			1986	1,257					1,257	17
18	RAMP			1986	5,400					5,400	18
19	ROOF			1986	33,997					33,997	19
20	HEATING UNITS			1988	6,344					6,344	20
21	FLOOD DEVICE			1989	7,418					7,418	21
22	ELECTRIC PANELS			1989	6,354					6,354	22
23	HALLWAY LIGHTING			1990	8,091					8,091	23
24	ALARM SYSTEM			1991	6,775					6,775	24
25	PELLA WINDOWS			1992	4,367					4,367	25
26	PELLA WINDOWS			1992	3,661					3,661	26
27	ROOF			1993	24,500					24,500	27
28	PELLA WINDOWS			1993	14,624	731		731		14,257	28
29	ROOF			1994	24,500					24,500	29
30	HEATING UNITS			1994	6,987					6,987	30
31	WATER LINE			1994	6,820	341		341		6,309	31
32	PARKING LOT SURFACING			1994	4,346	217		217		3,300	32
33	ROOF			1995	24,800					24,800	33
34	HOT WATEER SYSTEM			1995	18,175					18,175	34
35	DOOR LOCKS			1995	12,473					12,473	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/11

Ending:

10/31/2012

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	CALL LIGHTING SYSTEM	1996	\$ 14,321	\$		\$	\$	\$ 14,321	37
38	RETAINING WALL	1996	38,975	1,949	10	1,949		32,156	38
39	OXYGEN ENVIRONMENT	1996	3,892		20			3,892	39
40	EMERGENCY GENERATOR	1996	10,089		10			10,089	40
41	CANOPIES	1997	2,490		15			2,490	41
42	KITCHEN TILING	1997	3,507		10			3,507	42
43	AIR CONDITIONING	1997	5,970		10			5,970	43
44	ROOF	1998	5,500		10			5,500	44
45	SIGN	1999	2,768	69	40	69		967	45
46	SIGN	1999	4,668	117	40	117		1,636	46
47	PELLA WINDOWS	1999	7,855	393	20	393		5,304	47
48	CARPETING AND WALLPAPER	2000	9,279	464	15	464		8,585	48
49	SMOKE DETECTORS	2000	12,985	649	15	649		9,687	49
50	ROOF	2000	12,585	629	20	629		7,865	50
51	SEWER EXTENSION	2000	11,480	574	20	574		7,175	51
52	SHRUBBERY	2001	2,211	147	15	147		1,692	52
53	PAINT AND WALLPAPER	2001	1,510		10			1,510	53
54	VINYL FLOORING	2001	9,602		10			9,602	54
55	CARPETING AND WALLPAPER	2001	17,556		10			17,556	55
56	HAND RAILS	2001	11,425	571	20	571		6,567	56
57	PRESSURE VALVE	2001	4,636	232	20	232		2,667	57
58	EXHAUST FANS	2001	3,994	200	20	200		2,299	58
59	CARPETING AND TILE	2002	80,772	4,040	10	4,040		80,772	59
60	HAND RAILS	2002	28,365	1,418	40	1,418		14,890	60
61	CLASSROOM FLOORS AND WALLS	2002	2,970	149	40	149		1,563	61
62	WOOD COLUMNS	2002	7,050	353	40	353		3,705	62
63	FLOOR OUTLETS	2002	4,606	230	40	230		2,416	63
64	DOOR	2002	7,360	368	40	368		3,864	64
65	VINYL FLOORING	2003	29,600	2,960	10	2,960		28,120	65
66	DOORS	2003	6,835	342	40	342		3,252	66
67	SIDEWALKS	2003	4,352	218	40	218		2,070	67
68	SHRUBBERY	2004	5,000	500	10	500		4,250	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,642,715	\$ 95,921		\$ 109,649	\$ 13,728	\$ 3,434,298	70

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/11

Ending:

10/31/2012

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		\$ 4,642,715	\$ 95,921		\$ 109,649	\$ 13,728	\$ 3,434,298	1
2	CARPETING	2004	27,900	2,790	10	2,790		23,715	2
3	DOORS	2004	11,800	590	20	590		5,015	3
4	DOORS	2005	3,372	169	20	169		1,265	4
5	WALL GUARDS AND RAILS	2005	3,540	354	10	354		2,655	5
6	VENTILATING DAMPERS	2005	3,538	236	15	236		1,770	6
7	DOOR PLATES AND LOCKS	2005	3,525	176	20	176		1,320	7
8	SIGNS	2005	3,662	366	10	366		2,745	8
9	SENSOR SECURITY SYSTEM	2005	24,322	1,216	20	1,216		9,120	9
10	TELEPHONE CIRCUITRY	2005	5,483	366	15	366		2,743	10
11	FLOORING	2005	1,500	150	10	150		1,125	11
12	ALARM SYSEM	2005	1,527	153	10	153		1,147	12
13	TELEPHONE CIRCUITRY	2005	2,163	144	15	144		1,080	13
14	WATER LINES AND BOILER	2005	33,140	1,657	20	1,657		12,428	14
15	HVAC UNIT	2005	9,280	238	39	238		1,686	15
16	HVAC UNIT	2005	7,925	793	10	793		5,945	16
17	FLOORING	2006	7,148	715	10	715		5,363	17
18	ELECTRIC PANEL	2006	1,100	55	20	55		358	18
19	FREEZER CIRCUITRY	2006	1,986	132	15	132		858	19
20	ELEVATOR HYDRAULICS RENOVATION	2006	33,276	1,664	20	1,664		10,816	20
21	DOOR LOCKS	2006	1,830	92	20	92		598	21
22	CRASH RAILS	2006	578	29	20	29		188	22
23	BOILER PIPING	2006	1,742	87	20	87		566	23
24	SKYLIGHTS	2006	3,205	160	20	160		1,040	24
25	SIDEWALKS	2006	1,400	70	20	70		455	25
26	GENERATOR ELECTRIC SYSTEM	2006	1,336	134	10	134		871	26
27	PARKING LOT SURFACING	2006	2,985		5			2,985	27
28	ELEVATOR LIGHTING	2006	1,527	76	20	76		481	28
29	WALK IN FREEZER	2006	33,813	1,691	20	1,691		10,991	29
30	SHRUBBERY	2006	4,512	451	10	451		2,762	30
31	100 WING - ELECTRICAL	2006	18,869	943	20	943		6,130	31
32	100 WING - LIGHTING	2006	4,106	205	20	205		1,332	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,904,805	\$ 111,823		\$ 125,551	\$ 13,728	\$ 3,553,851	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/11

Ending:

10/31/2012

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,904,805	\$ 111,823		\$ 125,551	\$ 13,728	\$ 3,553,851	1
2	100 WING - CARPENTRY AND DOORS	2006	6,625	331	20	331		2,151	2
3	100 WING - FLOORING	2006	4,550	228	20	228		1,482	3
4	100 WING - PLUMBING	2006	1,742	88	20	88		572	4
5	100 WING - PAINTING AND WALLPAPER	2006	8,198	410	20	410		2,665	5
6	SEWERS	2007	31,553	1,578	20	1,578		8,679	6
7	PLUMBING CONNECTIONS	2007	3,384	169	20	169		930	7
8	SPRINKLER SYSTEM	2007	31,188	1,536	20	1,536		8,528	8
9	KITCHEN TILING	2007	1,420	142	10	142		781	9
10	THERMOSTATS	2007	3,585	358	10	358		1,969	10
11	DOORS AND LOCKS	2007	12,180	609	20	609		3,370	11
12	WINDOW TREATMENTS	2007	1,800	180	10	180		990	12
13	COLUMN CAPS	2007	7,534	377	20	377		2,371	13
14	ROOFING	2007	1,050	53	20	53		290	14
15	AUTOMATIC DOORS	2007	2,972	149	20	149		819	15
16	ELECTRICAL PANEL	2007	9,128	456	20	456		2,508	16
17	HAND RAILS	2007	3,200	160	20	160		880	17
18	100 WING - LIGHTING	2007	5,450	272	20	272		1,496	18
19	100 WING - DOORS	2007	3,885	194	20	194		1,067	19
20	100 WING - PAINTING AND WALLPAPER	2007	1,596	80	20	80		440	20
21	FIRE ALARM SYSTEM	2008	15,772	789	20	789		3,550	21
22	AIR CONDITIONING UNIT	2008	1,700	170	10	170		765	22
23	WATER LINE	2008	14,210	474	30	474		2,133	23
24	CIRCUIT BREAKERS	2008	1,140	57	20	57		256	24
25	HEAT PUMB	2008	6,525	653	10	653		2,938	25
26	KITCHEN TILING	2008	1,018	51	20	51		229	26
27	SPRINKLER SYSTEM	2008	3,986	199	20	199		896	27
28	STORAGE ROOM DOORS	2008	12,170	609	20	609		2,740	28
29	CARPETING	2008	2,825	283	10	283		1,273	29
30	CARPETING	2008	2,580	258	10	258		1,161	30
31	WALL PANELS	2008	3,267	163	20	163		734	31
32	MINTENANCE SINK	2008	965	48	20	48		216	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,112,003	\$ 122,947		\$ 136,675	\$ 13,728	\$ 3,612,730	34

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/11

Ending:

10/31/2012

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,112,003	\$ 122,947		\$ 136,675	\$ 13,728	\$ 3,612,730	1
2	SPRINKLER SYSTEM	2008	1,155	30	39	30		148	2
3	STORAGE ROOM DOORS	2008	3,958	101	39	101		503	3
4	DOOR LOCKS	2008	3,358	168	20	168		756	4
5	BOILER AND WATER TANKS	2008	11,920	596	20	596		2,680	5
6	RETAINING WALL	2008	46,418	2,321	20	2,321		10,444	6
7	DOORS AND LOCKS	2008	1,939	97	20	97		436	7
8	DRYER EXHAUST FANS	2008	4,313	431	10	431		1,940	8
9	CARPETING	2008	3,600	360	10	360		1,620	9
10	LANDSCAPING AND SHRUBBERY	2008	18,783	939	20	939		4,226	10
11	ELEVATOR - ELECTRICAL	2009	58,435	1,498	39	1,498		5,244	11
12	WATER LINE PIPING	2009	15,146	388	39	388		1,358	12
13	FIRE ALARM SYSTEM	2009	15,302	392	39	392		1,405	13
14	SKYLIGHTS	2009	9,175	458	20	458		1,603	14
15	FLOORING	2009	2,092	209	10	209		732	15
16	FIRE ALARM SYSTEM	2009	5,273	135	39	135		473	16
17	NURSE CALL STATION SYSTEM	2009	5,186	132	39	132		462	17
18	TELEPHONE LINES	2009	3,810	381	10	381		1,334	18
19	LOBBY AND HALLWAY CARPETING	2009	37,322	2,488	15	2,488		8,700	19
20	LOBBY WINDOW TREATMENTS AND DOORS	2009	10,884	726	15	726		2,538	20
21	LOBBY HALLWAY WALL REFINISHING	2009	19,249	1,283	15	1,283		4,487	21
22	LOBBY CABINETRY AND PANELS	2009	23,229	1,549	15	1,549		5,416	22
23	FIRE ALARM SYSTEM	2009	758	19	39	19		67	23
24	DRIVEWAY TO ROUTE 173	2009	119,776	3,071	39	3,071		10,749	24
25	PARKING LOT REPAVING	2009	8,499	567	15	567		1,984	25
26	PARKING LOT STRIPING	2009	4,495	300	15	300		1,050	26
27	A/C COMPRESSOR	2009	3,348	334	10	334		1,169	27
28	PLUBING AND HOT WATER TANK	2009	5,532	142	39	142		496	28
29	SUMP DRAIN	2010	1,200	60	20	60		150	29
30	FLOORING - BEAUTY SHOP	2010	4,182	418	10	418		1,045	30
31	FIXTURES - BEAUTY SHOP	2010	3,025	148	10	148		370	31
32	FIRE SYSTEM FAN	2010	13,477	346	39	346		865	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,576,842	\$ 143,034		\$ 156,762	\$ 13,728	\$ 3,687,180	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 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		\$ 5,576,842	\$ 143,034		\$ 156,762	\$ 13,728	\$ 3,687,180	1
2	SAFETY UNITS	2010	1,400	140	10	140		350	2
3	WATER MAIN	2010	19,875	510	39	510		1,275	3
4	LOBBY FLOORING	2010	1,737	174	10	174		435	4
5	STORM DRAIN	2010	4,072	104	39	104		260	5
6	KITCHEN TILING	2010	25,291	1,686	15	1,686		4,215	6
7	FLOORING - DINING ROOM	2010	30,348	3,034	10	3,034		7,585	7
8	WOMENS' BATHROOM	2010	2,134	214	10	214		535	8
9	ROOFING A/C UNIT	2010	4,120	412	10	412		1,030	9
10	FLOORING = EAST ACTIVITY ROOM	2010	22,731	2,274	10	2,274		5,685	10
11	KITCHEN CABINETRY	2010	754	76	10	76		190	11
12	TELEPHONE CABELING	2010	875	44	20	44		110	12
13	LANDSCAPING	2010	1,940	98	20	98		245	13
14	PARKING LOT SEWERS AND DRAINS	2011	9,020	452	20	452		678	14
15	PARKING LOT PAVING	2011	10,308	516	20	516		774	15
16	LANDSCAPING	2011	3,141	156	20	156		234	16
17	CONCRETE CURBS	2011	9,526	476	20	476		714	17
18	PARKING LOT PAVING AND RESURFACING	2011	43,555	1,452	30	1,452		2,178	18
19	PARKING LOT EXCAVATION	2011	137,968	4,598	30	4,598		6,898	19
20	SHRUBBERY AND LANDSCAPING	2011	38,289	1,914	20	1,914		2,871	20
21	FENCING	2011	9,069	454	20	454		681	21
22	WALL RESTORATION	2011	3,000	100	15	100		150	22
23	KITCHEN TILING	2011	2,100	210	10	210		315	23
24	SRU TELEHONE LINE	2011	59,780	3,986	15	3,986		5,979	24
25	CORE ROOFING	2011	83,325	4,166	20	4,166		6,249	25
26	WIFI	2011	4,241	212	20	212		318	26
27	FIRE CONTROLS	2011	9,488	474	20	474		711	27
28	FLOORING AND BORDERS	2011	5,060	506	10	506		759	28
29	WALL LAMBS	2011	5,630	376	15	376		564	29
30	FLOORING AND TRIM	2011	13,575	1,358	10	1,358		2,037	30
31	RAILS AND MOLDINGS	2011	12,150	608	20	608		912	31
32	ROOFING A/C UNIT	2011	2,455	246	10	246		369	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,153,799	\$ 174,060		\$ 187,788	\$ 13,728	\$ 3,742,486	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 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 12E, Carried Forward		\$ 6,153,799	\$ 174,060		\$ 187,788	\$ 13,728	\$ 3,742,486	1
2	HALLWAY CARPETING	2011	44,500	2,462	15	2,462		3,698	2
3	FREEZER RAMP	2011	4,143	208	20	208		312	3
4	CARPETING - 300 HALL	2011	28,451	364	39	364		546	4
5	ALARM SYSTEM	2011	3,103	40	39	40		60	5
6	SPRINKLERS	2011	6,787	174	39	174		261	6
7	SOLOTUBING	2011	2,013	202	10	202		303	7
8	WINDOW TREATMENTS	2011	1,371	138	10	138		207	8
9	FLOORING - 400 HALL	2011	13,575	1,357	10	1,357		2,036	9
10	LOBBY ABATEMENT	2011	57,381	2,869	20	2,869		5,150	10
11	WALL RECONSTRUCTION	2012	6,300	158	20	158		158	11
12	DOOR LOCKS	2012	2,039	51	20	51		51	12
13	FLOORING - LINEN ROOM	2012	1,025	26	20	26		26	13
14	PTAC UNITS	2012	23,805	794	15	794		794	14
15	WINDOW TREATMENTS	2012	5,084	254	10	254		254	15
16	FLOORING - THERAPY ROOM	2012	10,280	256	20	256		256	16
17	ROOF A/C UNIT	2012	3,220	107	15	107		107	17
18	CHAIR RAILS	2012	1,310	33	20	33		33	18
19	ELEVATOR SENSORS	2012	1,538	38	20	38		38	19
20	OUTER DOORS	2012	10,788	270	20	270		270	20
21	FLOORING - 400 HALL	2012	13,750	344	20	344		344	21
22	WINDOW TREATMENTS AND RENOVATION	2012	11,652	408	20	408		408	22
23	CARRIER UNIT	2012	3,941	131	15	131		131	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)		\$ 6,409,855	\$ 184,744		\$ 198,472	\$ 13,728	\$ 3,757,929	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	\$ 699,063	\$ 73,673	\$ 73,673	\$	3-15 yrs	\$ 383,219	71
72	Current Year Purchases	69,250	4,175	4,175		3-15 yrs	4,175	72
73	Fully Depreciated Assets	1,492,936	4,795	4,795		3-15 yrs	1,492,936	73
74								74
75	TOTALS	\$ 2,261,249	\$ 82,643	\$ 82,643	\$		\$ 1,880,330	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	BUSINESS	1995 FORD EL DORADO	1995	\$ 40,018	\$	\$	\$	7 yrs	\$ 40,018	76
77	BUSINESS	2010 FORD VAN	2010	23,846	2,385	2,385		10 yrs	5,961	77
78										78
79										79
80	TOTALS			\$ 63,864	\$ 2,385	\$ 2,385	\$		\$ 45,979	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)	\$ 8,835,731 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 269,772 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 283,500 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,728 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,684,238 85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ 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 NONE.
9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ Description: (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

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				
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	\$	\$ NONE	\$ NONE	\$ NONE
10	SUM OF line 9, col. 1 and 2 (e)	\$	NONE		

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	NONE

(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	10a:8	hrs	\$	640,945	\$ 705,040	\$	640,945	\$ 705,040	1
2	Licensed Speech and Language Development Therapist	10a:8	hrs		79,600	87,560		79,600	87,560	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a:8	hrs							4
5	Physician Care		visits		699,935	769,929		699,935	769,929	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation	10a:8	hrs		6,403	7,043		6,403	7,043	8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	1,426,883	\$ 1,569,572	\$	1,426,883	\$ 1,569,572	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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 650,516	\$ 946,470	1
2	Cash-Patient Deposits	6,721	6,721	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 50,000)	1,910,538	1,930,268	3
4	Supply Inventory (priced at Cost)	269,862	338,291	4
5	Short-Term Investments			5
6	Prepaid Insurance	9,499	11,816	6
7	Other Prepaid Expenses	48,829	67,235	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,895,965	\$ 3,300,801	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		1,909,870	12
13	Land	100,763	236,453	13
14	Buildings, at Historical Cost	6,409,855	13,387,036	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,325,113	3,204,975	16
17	Accumulated Depreciation (book methods)	(5,684,238)	(8,222,641)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	256,070	660,510	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(111,034)	(278,683)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in Progress		49,531	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,296,529	\$ 10,947,051	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,192,494	\$ 14,247,852	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 522,767	\$ 559,650	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,721	6,721	28
29	Short-Term Notes Payable	250,000	250,000	29
30	Accrued Salaries Payable	595,333	633,370	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	6,622	19,351	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Resident and Other Credits	40,710	252,810	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,422,153	\$ 1,721,902	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	2,040,366	6,435,000	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)	\$ 2,040,366	\$ 6,435,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,462,519	\$ 8,156,902	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,729,975	\$ 6,090,950	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,192,494	\$ 14,247,852	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,069,729	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,069,729	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	21,221	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)	\$ 21,221	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)	\$ 6,090,950	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number ROLLING HILLS MANOR# 0025239Report Period Beginning: 11/01/11Ending: 10/31/2012

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	
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,699,690	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,699,690	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,022,180	6
7	Oxygen	84,893	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,107,073	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		13
14	Non-Patient Meals	9,444	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)	\$ 9,444	23
	D. Non-Operating Revenue		
24	Contributions	39,191	24
25	Interest and Other Investment Income***	55,536	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 94,727	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Realized Gain on Investment	133,677	28
28a	Unrealized Loss on Investments	(21,345)	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 112,332	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,023,266	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,674,731	31
32	Health Care	7,334,231	32
33	General Administration	2,873,002	33
	B. Capital Expense		
34	Ownership	809,634	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	63,136	36
	D. Other Expenses (specify):		
37	<u>Bed Tax</u>	247,311	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,002,045	40
41	Income before Income Taxes (line 30 minus line 40)**	21,221	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 21,221	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? N/A 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	1,936	2,200	\$ 72,358	\$ 32.89	1
2	Assistant Director of Nursing	1,600	1,760	58,824	33.42	2
3	Registered Nurses	34,480	38,308	1,275,684	33.30	3
4	Licensed Practical Nurses	22,219	24,671	680,995	27.60	4
5	CNAs & Orderlies	128,170	139,786	1,748,101	12.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,775	6,436	91,239	14.18	8
9	Activity Director	2,008	2,160	50,300	23.29	9
10	Activity Assistants	6,268	6,799	66,552	9.79	10
11	Social Service Workers	3,656	3,854	90,593	23.51	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,240	60,102	26.83	13
14	Head Cook	5,043	5,712	118,982	20.83	14
15	Cook Helpers/Assistants	21,472	23,811	184,056	7.73	15
16	Dishwashers					16
17	Maintenance Workers	17,729	19,694	227,313	11.54	17
18	Housekeepers	23,645	26,277	267,413	10.18	18
19	Laundry	16,242	18,264	181,545	9.94	19
20	Administrator	1,860	2,080	104,492	50.24	20
21	Assistant Administrator					21
22	Other Administrative	9,254	10,476	167,584	16.00	22
23	Office Manager	1,984	2,160	68,747	31.83	23
24	Clerical	9,090	9,928	194,430	19.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,592	1,770	54,162	30.60	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,173	2,282	29,851	13.08	31
32	Other Health Care(specify)					32
33	Other(specify) Exec. Director	1,896	2,080	108,346	52.09	33
34	TOTAL (lines 1 - 33)	320,148	352,748	\$ 5,901,669 *	\$ 16.73	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	1,682	\$ 42,065	1:3	35
36	Medical Director	200	15,000	9:3	36
37	Medical Records Consultant	62	1,260	10:3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				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	31	1,114	12:3	45
46	Rehab Consultant	69	3,453	10:3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,044	\$ 62,892		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)		\$ NONE		53

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

** 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			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ NONE		\$	\$	\$	\$	\$	\$	\$	\$	\$

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.

Il Council for Long Term Care \$12,089
- (3)

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

NO

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

N/A
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

NO

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

YES

What was the average life used for new equipment added during this period?

5-10 YRS.
- (6)

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

\$ 68,785

Line 10
- (7)

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

YES

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

Are you presently operating under a sale and leaseback arrangement?

NO

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

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

YES

NO

X

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

N/A
- (11)

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

\$ 63,160

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?

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.

\$ 24,945

Has any meal income been offset against related costs?

YES

Indicate the amount.

\$ 9,444
- (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?

100%

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?

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.

\$ NONE
- (17)

Has an audit been performed by an independent certified public accounting firm?

YES

Firm Name:

FROST AND RUTTENBERG
- (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.

SCHEDULE V

COLUMN 5

LINES 2 AND 22

EMPLOYEE MEALS OF \$24,945 HAVE BEEN DEDUCTED FROM LINE 2 (FOOD COSTS)
AND HAVE BEEN ADDED TO LINE 22 (EMPLOYEE BENEFITS).

SCHDULE V

COLUMN 5

LINES 10 AND 43

PRESCRIPTION DRUG COSTS OF \$576,037 HAVE BEEN DEDUCTED FROM LINE 10
(NURSING COSTS) AN HAVE BEEN ADDED TO LINE 43 (SPECIAL COST CENTERS).

SCHEDULE V

COLUM 3

LINE 42

PARTICIPATION FEES OF \$63,136 AND BEDE TAX OF \$2447,311 HAVE BEEN COMBINED
AND REPORTED ON LINE43 IN THE TOTAL OF \$310,477.