



Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	46	Skilled (SNF)	46	16,790	1
2		Skilled Pediatric (SNF/PED)			2
3	86	Intermediate (ICF)	86	31,390	3
4		Intermediate/DD			4
5	30	Sheltered Care (SC)	30	10,950	5
6		ICF/DD 16 or Less			6
7	162	TOTALS	162	59,130	7

B. Census-For the entire report period.

	1 Level of Care	3 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	Private Pay	4 Other	5 Total	
8	SNF	711	2,862	4,908	8,481	8
9	SNF/PED					9
10	ICF	5,478	16,191		21,669	10
11	ICF/DD					11
12	SC			7,179	7,179	12
13	DD 16 OR LESS					13
14	TOTALS	6,189	19,053	12,087	37,329	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.13%

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?

Yes

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

YES  NO

Non-allowable costs have been eliminated in Schedule V, Column 7.

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

YES  NO

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

Date started 1925

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

YES  Date \_\_\_\_\_ NO

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

YES  NO  If YES, enter number of beds certified 26 and days of care provided 4,908

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/06 Fiscal Year: 12/31/06

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

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

**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 OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	379,295	49,452	152,216	580,963		580,963		580,963	1	
2	Food Purchase		249,776		249,776		249,776	(9,052)	240,724	2	
3	Housekeeping	190,273	37,382		227,655		227,655		227,655	3	
4	Laundry	43,231	11,378		54,609		54,609	(386)	54,223	4	
5	Heat and Other Utilities			186,707	186,707		186,707		186,707	5	
6	Maintenance	174,549		103,291	277,840		277,840		277,840	6	
7	Other (specify):*									7	
8	<b>TOTAL General Services</b>	787,348	347,988	442,214	1,577,550		1,577,550	(9,438)	1,568,112	8	
	<b>B. Health Care and Programs</b>										
9	Medical Director			12,000	12,000		12,000		12,000	9	
10	Nursing and Medical Records	2,024,899	197,733	218,729	2,441,361		2,441,361		2,441,361	10	
10a	Therapy		1,301	359,925	361,226		361,226		361,226	10a	
11	Activities	158,650	17,178	14,005	189,833		189,833		189,833	11	
12	Social Services	54,000	26	480	54,506		54,506		54,506	12	
13	CNA Training									13	
14	Program Transportation									14	
15	Other (specify):*									15	
16	<b>TOTAL Health Care and Programs</b>	2,237,549	216,238	605,139	3,058,926		3,058,926		3,058,926	16	
	<b>C. General Administration</b>										
17	Administrative	122,835			122,835		122,835		122,835	17	
18	Directors Fees									18	
19	Professional Services			279,387	279,387		279,387	(222,346)	57,041	19	
20	Dues, Fees, Subscriptions & Promotions			13,965	13,965		13,965	(185)	13,780	20	
21	Clerical & General Office Expenses	328,068	18,967	82,088	429,123		429,123	(37)	429,086	21	
22	Employee Benefits & Payroll Taxes			776,168	776,168		776,168		776,168	22	
23	Inservice Training & Education									23	
24	Travel and Seminar			11,372	11,372		11,372	(685)	10,687	24	
25	Other Admin. Staff Transportation			2,752	2,752		2,752		2,752	25	
26	Insurance-Prop.Liab.Malpractice			181,680	181,680		181,680		181,680	26	
27	Other (specify):*									27	
28	<b>TOTAL General Administration</b>	450,903	18,967	1,347,412	1,817,282		1,817,282	(223,253)	1,594,029	28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,475,800	583,193	2,394,765	6,453,758		6,453,758	(232,691)	6,221,067	29	

SEE ACCOUNTANTS' COMPILATION REPORT

\*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.

\*\*See schedule of adjustments attached at end of cost report.

Facility Name &amp; ID Number

Bethesda Home &amp; Retirement Center

#0012229

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			466,225	466,225		466,225	31,269	497,494			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			211,830	211,830		211,830	(21,475)	190,355			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			8,825	8,825		8,825		8,825			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			686,880	686,880		686,880	9,794	696,674			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		203,324		203,324		203,324		203,324			39
40	Barber and Beauty Shops			17,964	17,964		17,964	(17,964)				40
41	Coffee and Gift Shops			7,940	7,940		7,940	(7,940)				41
42	Provider Participation Fee			72,270	72,270		72,270		72,270			42
43	Other (specify):* <b>Nonallowable Cost</b>			226,428	226,428		226,428	(226,428)				43
44	<b>TOTAL Special Cost Centers</b>		203,324	324,602	527,926		527,926	(252,332)	275,594			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,475,800	786,517	3,406,247	7,668,564		7,668,564	(475,229)	7,193,335			45

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

\*\*See schedule of adjustments attached at end of cost report.

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	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(9,052)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,186)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(386)	4		8
9	Non-Straightline Depreciation	31,269	30		9
10	Interest and Other Investment Income	(21,475)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,042)	43		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	2,299	43		18
19	Entertainment	(4,365)	43		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	(17,298)	43		24
25	Fund Raising, Advertising and Promotional	(49,599)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(403,394)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (475,229)		\$	30

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)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (475,229)		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	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY					
48	49	50	51	52	

SEE ACCOUNTANTS' COMPILATION REPORT

## Bethesda Home &amp; Retirement Center

ID# 0012229

Report Period Beginning: 01/01/2006

Ending: 12/31/2006

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallowed marketing retainer	\$ (12,000)	43	1
2	Non-allowable legal retainer	(21,700)	19	2
3	Capitalize architecture & strategic planning costs	(200,496)	19	3
4	Out of period legal fees	(100)	19	4
5	Jury duty revenue	(17)	21	5
6	Chamber of commerce dues	(185)	20	6
7	Barber/Beauty revenue	(17,964)	40	7
8	Gift shop revenue	(7,940)	41	8
9	X-Ray & lab services	(21,804)	43	9
10	Real estate taxes - Florida property	(2,120)	43	10
11	Depreciation - rental houses	(65,104)	43	11
12	Real estate taxes - rental houses	(20,045)	43	12
13	Repairs and maintenance - rental houses	(6,089)	43	13
14	Utilities - rental houses	(16,032)	43	14
15	Other expenses - rental houses	(3,115)	43	15
16	Out of period computer consultant fees	(50)	19	16
17	Prior period adjustment	(7,928)	43	17
18	Miscellaneous revenue	(20)	21	18
19	Non-allowable seminar	(685)	24	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	<b>Total</b>	(403,394)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

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

	Operating Expenses	PAGES	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	(9,052)	0	0	0	0	0	0	0	0	0	0	(9,052)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(386)	0	0	0	0	0	0	0	0	0	0	(386)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(9,438)</b>	<b>0</b>	<b>(9,438)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	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	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(222,346)	0	0	0	0	0	0	0	0	0	0	(222,346)	19
20	Fees, Subscriptions & Promotions	(185)	0	0	0	0	0	0	0	0	0	0	(185)	20
21	Clerical & General Office Expenses	(37)	0	0	0	0	0	0	0	0	0	0	(37)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(685)	0	0	0	0	0	0	0	0	0	0	(685)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(223,253)</b>	<b>0</b>	<b>(223,253)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(232,691)</b>	<b>0</b>	<b>(232,691)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Bethesda Home & Retirement Center# 0012229

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	31,269	0	0	0	0	0	0	0	0	0	0	31,269	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(21,475)	0	0	0	0	0	0	0	0	0	0	(21,475)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>9,794</b>	<b>0</b>	<b>9,794</b>	<b>37</b>									
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(17,964)	0	0	0	0	0	0	0	0	0	0	(17,964)	40
41	Coffee and Gift Shops	(7,940)	0	0	0	0	0	0	0	0	0	0	(7,940)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(226,428)	0	0	0	0	0	0	0	0	0	0	(226,428)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(252,332)</b>	<b>0</b>	<b>(252,332)</b>	<b>44</b>									
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(475,229)</b>	<b>0</b>	<b>(475,229)</b>	<b>45</b>									

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.**

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A						

**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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	14

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

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## VII. RELATED PARTIES (continued)

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Bethesda Home & Retirement Center**

# **0012229**

Report Period Beginning:

**01/01/2006**

Ending: **2/31/2006**

**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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

## 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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	IHFA Revenue Bonds 1999A		X	Renovations/Improvements	Interest-var.	11/01/99	\$ 3,880,000	\$ 2,955,000	09/01/14	0.0549	\$ 207,278	1						
2	Coach Capital, LLC		X	Revita Light Therapeutic Sys		12/01/04	5,295	1,913	11/01/07	0.1709	495	2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	Fifth Third Bank		X	Line of Credit	Interest	01/30/05	250,000		N/A	Variable	4,057	6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 4,135,295	\$ 2,956,913			\$ 211,830	9						
<b>B. Non-Facility Related*</b>																		
10									Interest Income Offset		(21,475)	10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (21,475)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 4,135,295	\$ 2,956,913			\$ 190,355	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.)

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.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2005 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Bethesda Home & Retirement Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT Christine Hanover

TELEPHONE (312) 634-4581 FAX #: (312) 634-5518

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2005 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 2005.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>N/A</u>	<u>N/A</u>	\$ <u>          </u>	\$ <u>          </u>
2. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
3. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
4. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
5. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
6. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
7. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
8. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
9. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
10. <u>          </u>	<u>          </u>	\$ <u>          </u>	\$ <u>          </u>
<b>TOTALS</b>		\$ <u>          </u>	\$ <u>          </u>

**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 & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

**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.

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

01/01/2006 Ending:

12/31/2006

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 67,403 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories Four

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).

Apartment Buildings 13 units

5 Rental Homes

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>Facility</u>		<u>1919</u>	<u>\$ 11,395</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 11,395</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4		1925	1925	\$ 182,722	\$		\$	\$	\$ 182,722	4
5		1955	1955	657,001	10,108	65	10,108		518,023	5
6	162	1991	1991	2,123,475	42,470	50	42,470		677,154	6
7		1997	1997	263,808	13,190	20	13,190		108,850	7
8										8
<b>Improvement Type**</b>										
9	Various		1956	4,130	64	64	64		3,210	9
10	Various		1957	4,771					4,771	10
11	Various		1958	14,177	141	62	141		12,279	11
12	Various		1960	27,510					27,510	12
13	Various		1966	15,090					15,090	13
14	Various		1970	434					434	14
15	Various		1975	5,599					5,599	15
16	Various		1976	10,615					10,615	16
17	Various		1978	12,100					12,100	17
18	Various		1985	8,596					8,596	18
19	Various		1986	1,436,330	64,751	25	64,751		824,958	19
20	Various		1987	6,537	218	30	218		4,249	20
21	Various		1988	50,000	2,500	20	2,500		46,250	21
22	Various		1991	1,358,192	46,356	Various	46,356		703,473	22
23	Various		1992	180,765					180,765	23
24	Various		1993	125,270					125,270	24
25	Various		1994	4,298					4,298	25
26	Various		1995	132,332	4,388	Various	4,388		132,332	26
27	Various		1996	136,115	6,631	Various	6,631		73,829	27
28	Various		1997	123,231	8,238	Various	8,238		89,426	28
29	Various		1998	124,461	9,605	Various	9,605		82,720	29
30	Various		1999	215,640	20,127	Various	20,127		169,392	30
31	Various		2000	1,119,263	57,254	Various	57,254		357,450	31
32										32
33										33
34										34
35										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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2006 Ending: 12/31/2006

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-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	Improvements - Office	2001	\$ 4,721	\$ 1	5	\$ 1		\$ 4,721	37
38	Carpeting	2001	810		5			810	38
39	Stair Landing	2001	7,180	718	10	718		4,248	39
40	Door Replacement	2001	18,583	1,858	10	1,858		10,685	40
41	Stair Landing	2001	1,260	63	20	63		362	41
42	Fire Alarm Study	2001	5,000	250	20	250		1,375	42
43	4th Floor Door Replacement	2001	4,972	249	20	249		1,326	43
44	Center Bldg Nurses Station	2001	11,803	1,180	10	1,180		6,294	44
45	3N Nurse Call System	2001	2,109	211	10	211		1,125	45
46	Roof Repair	2001	6,830	683	10	683		3,630	46
47	Signage	2001	2,270	227	10	227		1,210	47
48	Roof Repair	2001	19,407	1,941	10	1,941		10,189	48
49	Faucets	2001	9,116	912	10	912		4,711	49
50	Ceiling Repair	2001	1,563	156	10	156		807	50
51	Telephone Wiring	2001	1,535	154	10	154		781	51
52	Concrete Landing	2001	8,900	297	30	297		1,781	52
53	Boiler Replacement	2001	900	30	30	30		180	53
54	Boiler Replacement	2001	4,053	135	30	135		799	54
55	Ceiling	2001	405	14	30	14		81	55
56	Boiler Project	2001	582	19	30	19		106	56
57	Viking Room Lighting	2001	2,191	219	10	219		1,205	57
58	Draperies	2001	1,155	116	10	116		694	58
59	Fire Alarm	2001	1,297	130	10	130		768	59
60	Walk-in Freezer	2001	942	94	10	94		486	60
61	Carpeting	2001	3,580	537	5	537		3,580	61
62	Draperies	2001	1,968	229	5	229		1,968	62
63	Floor Coverings	2001	4,595	459	5	459		4,595	63
64	Carpeting	2001	7,160	477	5	477		7,160	64
65	Draperies	2001	1,088		3			1,088	65
66	Carpeting	2001	2,770	462	5	462		2,770	66
67	Security Camera	2001	160	24	5	24		160	67
68	Security System	2001	13,500		5			13,500	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,494,867	\$ 297,886		\$ 297,886	\$	\$ 4,474,560	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2006 Ending: 12/31/2006

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 8,494,867	\$ 297,886		\$ 297,886	\$	\$ 4,474,560	1
2	Faucets	2002	8,805	881	10	881		4,404	2
3	Plumbing Work	2002	810	162	5	162		729	3
4	Carpet/Vinyl Flooring	2002	2,095	419	5	419		1,711	4
5	Major Repairs	2002	1,558	311	5	311		1,558	5
6	Combination Locks	2002	5,092	1,018	5	1,018		4,158	6
7	Safety Gate	2002	1,383		10	138	138	138	7
8	Wall Rails	2002	1,387		10	139	139	139	8
9	Architect Fees	2002	643		10	64	64	64	9
10	Improvements-Activity Room	2002	54,789		10	5,479	5,479	5,479	10
11	Improvements-Activity Room	2002	811		10	81	81	81	11
12	1st Floor Flooring	2002	1,680	168	10	168		840	12
13	Flooring 1N	2002	11,650	2,330	5	2,330		9,903	13
14	Flooring 2N	2002	4,965	993	5	993		4,220	14
15	Electrical Work	2002	594		10	59	59	59	15
16	Brick Work	2002	1,020		10	102	102	102	16
17	Door Electrical Work	2002	510		10	51	51	51	17
18	Drywall and Hardware	2002	921		10	92	92	92	18
19	Ceiling Tile	2002	639		10	64	64	64	19
20	Access Control	2002	637		10	64	64	64	20
21	Access Control	2002	955		10	96	96	96	21
22	Dampers	2002	1,174		10	117	117	117	22
23	Freezer Repairs	2002	1,040		10	104	104	104	23
24	Elevator Repairs	2002	705		10	71	71	71	24
25	Sprinkler Repairs	2002	565		10	57	57	57	25
26	Freezer Repairs	2002	1,023		10	102	102	102	26
27	Freezer Repairs	2002	1,030		10	103	103	103	27
28	Landscaping	2003	62,514	4,168	15	4,168		14,240	28
29	Landscaping	2003	108	7	15	7		24	29
30	Landscaping	2003	40,940	2,729	15	2,729		9,325	30
31	Landscaping	2003	22,495	1,500	15	1,500		5,150	31
32	Auditorium Construction	2003	385,633	25,709	15	25,709		102,836	32
33	Fire Alarm	2003	58,250	3,883	15	3,883		12,620	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,171,288	\$ 342,164		\$ 349,147	\$ 6,983	\$ 4,653,261	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2006 Ending: 12/31/2006

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,171,288	\$ 342,164		\$ 349,147	\$ 6,983	\$ 4,653,261	1
2	Construction Monitoring	2003	18,954	1,264	15	1,264		4,108	2
3	Fire Alarm	2003	344,942	22,996	15	22,996		74,737	3
4	Auditorium Sound System	2003	1,840	368	5	368		1,227	4
5	Chiller	2003	12,733	849	15	849		2,901	5
6	Chiller	2003	25,467	1,698	15	1,698		5,801	6
7	A/C's	2003	4,840	968	5	968		3,469	7
8	A/C's	2003	1,234	247	5	247		885	8
9	Parking Lot resurfacing	2003	1,542		10	154	154	154	9
10	Smoke Detectors	2003	599		10	60	60	60	10
11	Circulator Pump	2003	1,071		10	107	107	107	11
12	Valve Bodies & Actuators	2003	1,017		10	102	102	102	12
13	Elevator Door Lock	2003	521		10	52	52	52	13
14	Faucets	2003	551		10	55	55	55	14
15	Walk-in Freezer Repair	2003	1,093		10	109	109	109	15
16	Carpet/Vinyl Flooring	2003	1,610		10	161	161	161	16
17	Carpet/Vinyl Flooring	2003	1,405		10	141	141	141	17
18	Roof/Gutter Repair	2003	15,190		10	1,519	1,519	1,519	18
19									19
20	Insolar Windows	2004	17,900	1,790	10	1,790		4,028	20
21	Nexus Technologies	2004	2,340	156	15	156		468	21
22	Convergint Technologies	2004	3,250	217	15	217		651	22
23	Studio One	2004	9,876	988	10	988		2,964	23
24	Noland Sales - Carpeting	2004	37,170	6,195	6	6,195		18,585	24
25									25
26	Elevator Upgrade	2006	203,667	5,092	20	5,092		5,092	26
27	Hot Water Heater Repairs	2006	27,730	2,773	5	2,773		2,773	27
28	Repair of Water Booster Pumps	2006	13,557	1,356	5	1,356		1,356	28
29	Fire Alarm Upgrade	2006	2,600	260	5	260		260	29
30	Elevator Electrical Repair	2006	7,871	332	12	332		332	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,931,858	\$ 389,713		\$ 399,156	\$ 9,443	\$ 4,785,358	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 Depreciation-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	\$ 475,352	\$ 73,244	\$ 95,070	\$ 21,826	5-10	\$ 398,177	71
72	Current Year Purchases	32,680	3,268	3,268		5	3,268	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 508,032	\$ 76,512	\$ 98,338	\$ 21,826		\$ 401,445	75

D. Vehicle Depreciation (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	Patient Care	Shuttle Van	1994	\$ 34,300	\$	\$	\$	5	\$ 34,300	76
77	Patient Care	Ford Windstar	1999	22,065				5	22,065	77
78										78
79										79
80	TOTALS			\$ 56,365	\$	\$	\$		\$ 56,365	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)	\$ 10,507,650	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 466,225	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 497,494	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 31,269	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,243,168	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	East building renovation - Prior	\$ 1,478,812	\$ 28,870	\$ 613,318	86
87	Furnishings	6,074	1,215	4,353	87
88					88
89	See Schedule 13A	1,057,345	35,020	84,698	89
90					90
91	TOTALS	\$ 2,542,231	\$ 65,105	\$ 702,369	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Progress	\$ 205,565	92
93			93
94			94
95		\$ 205,565	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

Provider: Bethesda Home & Retirement Center  
Provider #: 0012229  
Dates of Service: 01/01/2006 to 12/31/2006

Schedule 13A

XI. Ownership Costs

F. Depreciable Non-Care Assets Included in General Ledger

<u>Description &amp; Year Acquired</u>	<u>Cost</u>	<u>Current Book Depreciation</u>	<u>Accumulated Depreciation</u>
2834 & 2856 Sayre Houses - 2002	416,646	12,095	51,210
2854 Sayre House - 2004	175,000	5,000	11,668
2838 & 2850 Sayre Houses - 2005	425,375	17,925	21,820
Sayre House - 2006	40,324		
	<u>1,057,345</u>	<u>35,020</u>	<u>84,698</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

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

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

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

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ 8,825 Description: Therapy Equipment \$8825

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. /2007 \$ \_\_\_\_\_

13. /2008 \$ \_\_\_\_\_

14. /2009 \$ \_\_\_\_\_

\* 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.

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	2,907	\$ 174,422	\$	2,907	\$ 174,422	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		300	18,019		300	18,019	2
3	Licensed Recreational Therapist	10A(2)(3)	hrs		2,696	161,769	1,301	2,696	163,070	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 prescripts				203,324		203,324	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	<b>TOTAL</b>			\$	5,903	\$ 354,210	\$ 204,625	5,903	\$ 558,835	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

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning: 01/01/2006

Ending:

12/31/2006

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2006

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 790,229	\$ 790,229	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 48,000 )	853,741	853,741	3
4	Supply Inventory (priced at lower cost/mkt )	15,119	15,119	4
5	Short-Term Investments			5
6	Prepaid Insurance	101,811	101,811	6
7	Other Prepaid Expenses	50,879	50,879	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,811,779	\$ 1,811,779	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	86,352	86,352	12
13	Land	11,395	11,395	13
14	Buildings, at Historical Cost	3,174,978	3,174,978	14
15	Leasehold Improvements, at Historical Cost	6,374,578	6,756,880	15
16	Equipment, at Historical Cost	458,757	564,397	16
17	Accumulated Depreciation (book methods)	(4,734,500)	(5,243,168)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (see Schedule 17A)	2,237,570	2,438,075	22
23	Other(specify): <u>Bond Issuance, net</u>	84,701	84,701	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,693,831	\$ 7,873,610	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,505,610	\$ 9,685,389	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 287,450	\$ 287,450	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	342,513	342,513	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	269,113	269,113	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,552	10,552	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	60,888	60,888	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to HRA</u>	48,675	48,675	36
37	<u>Other Accrued Expenses</u>	171,380	171,380	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,190,571	\$ 1,190,571	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	1,913	1,913	39
40	Mortgage Payable			40
41	Bonds Payable	2,955,000	2,955,000	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44	<u>Deferred Apts Entrance Fees</u>	142,488	142,488	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 3,099,401	\$ 3,099,401	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,289,972	\$ 4,289,972	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,215,638	\$ 5,395,417	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,505,610	\$ 9,685,389	48

Norwegian Lutheran Bethesda D/B/A Bethesda Home and Retirement Center

Provider #: 0012229

1/1/2006 to 12/31/2006

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

Line 22 - Other

<u>Description</u>	<u>Amount</u>
Furnishings Apt building Allow for Dep	6,074
Construction in Progress	5,060
Rental Houses	2,536,157
Land Rental Houses	392,648
Rental Houses Allow for Depr	<u>(702,369)</u>
<b>Total</b>	<u><u>2,237,570</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b>	
		<b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,643,763</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Non-care Entity</b>	<b>539,782</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>5,183,545</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>32,093</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>32,093</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>5,215,638</b>	<b>24</b> *

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 7,272,929	1
2	Discounts and Allowances for all Levels	(1,704,831)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,568,098	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	874,205	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 874,205	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	12,845	12
13	Barber and Beauty Care	20,760	13
14	Non-Patient Meals	13,637	14
15	Telephone, Television and Radio	18,222	15
16	Rental of Facility Space		16
17	Sale of Drugs	206,638	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	16,056	19
20	Radiology and X-Ray	5,730	20
21	Other Medical Services	258,663	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 552,551	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	429,085	24
25	Interest and Other Investment Income***	19,058	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 448,143	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Schedule 19A	2,777	28
28a	See Schedule 19A	254,883	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 257,660	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,700,657	30

2

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,577,550	31
32	Health Care	3,058,926	32
33	General Administration	1,817,282	33
	<b>B. Capital Expense</b>		
34	Ownership	686,880	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	455,656	35
36	Provider Participation Fee	72,270	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,668,564	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	32,093	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 32,093	43

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

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

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

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

Norwegian Lutheran Bethesda D/B/A Bethesda Home and Retirement Center

Provider #: 0012229

01/01/06 to 12/31/06

Schedule 19A

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Line 28	Description	Amount
	MISCELLANEOUS INCOME	1,622
	APARTMENT LAUNDRY	386
	JURY DUTY INCOME	17
	VENDING INCOME	752
	<b>Total</b>	<u>2,777</u>

Line 28a	Description	Amount
	MAINTENANCE FEE - APARTMENTS	58,983
	AMORT OF DEF ENTRANCE FEE	40,512
	RESIDENT FINANCE FEE	7,468
	INCOME - RENTAL HOUSES - 2834 SAYRE	18,270
	INCOME - RENTAL HOUSE - 2854 SAYRE	12,730
	INCOME RENTAL HOUSE - 2856 SAYRE	19,600
	INCOME RENTAL HOUSE - 2850 SAYRE	11,000
	INCOME RENTAL HOUSE - 2838 SAYRE	8,400
	BH Earnings from HRA	77,920
	<b>Total</b>	<u>254,883</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,132	2,472	\$ 89,634	\$ 36.26	1
2	Assistant Director of Nursing	1,901	2,057	58,581	28.48	2
3	Registered Nurses	15,958	17,708	512,790	28.96	3
4	Licensed Practical Nurses	14,764	16,074	364,292	22.66	4
5	CNAs & Orderlies	76,240	83,455	968,429	11.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,824	2,080	50,607	24.33	9
10	Activity Assistants	8,699	9,501	108,043	11.37	10
11	Social Service Workers	2,661	3,012	54,000	17.93	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,936	2,168	36,345	16.76	14
15	Cook Helpers/Assistants	27,973	31,480	322,245	10.24	15
16	Dishwashers	1,894	2,097	20,705	9.87	16
17	Maintenance Workers	6,118	7,272	174,549	24.00	17
18	Housekeepers	16,814	18,690	190,273	10.18	18
19	Laundry	4,611	5,070	43,231	8.53	19
20	Administrator	1,748	2,080	122,835	59.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,379	21,306	328,068	15.40	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	1,936	2,235	31,173	13.95	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	206,588	228,757	\$ 3,475,800 *	\$ 15.19	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	3,328	\$ 152,216	1(3)	35
36	Medical Director	Monthly	12,000	9(3)	36
37	Medical Records Consultant	28	1,468	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	42	2,499	10A(3)	40
41	Occupational Therapy Consultant	54	3,216	10A(3)	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	264	14,005	11(3)	44
45	Social Service Consultant	9	480	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	3,725	\$ 185,884		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	736	\$ 45,197	10(3)	50
51	Licensed Practical Nurses	3,909	155,800	10(3)	51
52	Certified Nurse Assistants/Aides	718	16,264	10(3)	52
53	TOTAL (lines 50 - 52)	5,363	\$ 217,261		53

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
<u>Julie Boggess</u>	<u>Admin/CEO</u>	<u>0</u>	\$ <u>122,835</u>	<u>Workers' Compensation Insurance</u>	\$ <u>80,623</u>	<u>IDPH License Fee</u>	\$ <u>249</u>	
				<u>Unemployment Compensation Insurance</u>	<u>10,088</u>	<u>Advertising: Employee Recruitment</u>		
				<u>FICA Taxes</u>	<u>256,716</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>348,815</u>	(Indicate # of checks performed _____)		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Life Service Network</u>	<u>6,199</u>	
				<u>Employee Assistance Program</u>	<u>3,229</u>	<u>Health Resource Alliance</u>	<u>3,125</u>	
				<u>Employer Match 403B Retirement Plan</u>	<u>36,206</u>	<u>Med Pass</u>	<u>942</u>	
				<u>Uniforms</u>	<u>578</u>	<u>Illinois CPA Society</u>	<u>430</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ <u>122,835</u></b>	<u>Other Employee Benefits</u>	<u>11,132</u>	<u>See Schedule 21A</u>	<u>3,020</u>	
<b>(List each licensed administrator separately.)</b>				<u>Life Insurance Basic</u>	<u>5,670</u>	<u>Less: Public Relations Expense</u>	<u>(185)</u>	
				<u>Bonus</u>	<u>19,020</u>	<u>Non-allowable advertising</u>	( _____ )	
				<u>Recruitment &amp; Pre-employment</u>	<u>4,091</u>	<u>Yellow page advertising</u>	( _____ )	
						<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ <u>13,780</u></b>	
				<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ <u>776,168</u></b>			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>N/A</u>			\$ _____	<u>N/A</u>		\$ _____	<u>Out-of-State Travel</u>	\$ _____
							<u>In-State Travel</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ _____</b>				<u>Seminar Expense</u>	<u>10,687</u>
<b>(Attach a copy of any management service agreement)</b>							<u>Entertainment Expense</u>	( _____ )
							<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ <u>10,687</u></b>
C. Professional Services								
Vendor/Payee	Type							
<u>Klein Dub &amp; Holleb LTD</u>	<u>Legal</u>		\$ <u>24,559</u>					
<u>Crowe Chizek &amp; Co. LLC</u>	<u>Audit</u>		<u>32,690</u>					
<u>Altschuler, Melvoin &amp; Glasser</u>	<u>Accounting</u>		<u>9,250</u>					
<u>Unemployment Consultants, Inc.</u>	<u>Unemployment Advisors</u>		<u>2,000</u>					
<u>Unisource</u>	<u>Unemployment Advisors</u>		<u>1,100</u>					
<u>Enhanced Medical Billing Svc.</u>	<u>Billing Services</u>		<u>(1,791)</u>					
<u>Zeigler, Fitch, JP Morgan</u>	<u>Bond Trust Fees</u>		<u>7,704</u>					
<u>Ivans</u>	<u>Computer Consulting</u>		<u>594</u>					
<u>Gary Chensky</u>	<u>Computer Consulting</u>		<u>2,594</u>					
<u>Thin, Inc.</u>	<u>Computer Consulting</u>		<u>191</u>					
<u>See Schedule 21A</u>			<u>200,496</u>					
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ <u>279,387</u></b>	<b>TOTAL</b>		<b>\$ _____</b>		
<b>(If total legal fees exceed \$5,000, attach copy of invoices.)</b>								

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

\*\*See instructions.

**Norwegian Lutheran Bethesda D/B/A Bethesda Home and Retirement Center**

**Provider #: 0012229**

**1/1/2006 to 12/31/2006**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services Line 19

NaglehartrayDankerKaganMckayPenn Architect	31,762
Sawgrass Partners LLC Strategic Planning	88,500
Dorsky Hodgson Parrish Strategic Planning	56,000
Thorsen Baker Strategic Planning	11,900
Diversified Mail Strategic Planning	6,908
Michael Best & Friedrich Strategic Planning	2,358
Miscellaneous Strategic Planning Strategic Planning	3,068
Subtotal Page 21A	<u>200,496</u>

Total (agree to Schedule V, line 19, column 3) 279,387

Disallow out of period legal fees	(100)
Disallow legal retainer	(21,700)
Disallow out of period computer consultant	(50)
To capitalize architect and strategic planning	<u>(200,496)</u>
Total (agree to Schedule V, line 19, column 8)	<u><u>57,041</u></u>

F. Dues, Fees, Subscriptions and Promotions Line 20

AICPA - CFO/Notary Dues	230
Secretary of State	39
DEA registration	551
Miscellaneous Other Dues	<u>2,200</u>
	<u><u>3,020</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

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

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
FY2003					FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5	N/A												
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Bethesda Home & Retirement Center# 0012229Report Period Beginning: 01/01/2006Ending: 12/31/2006**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Services Network \$6199; Health Resource Alliance \$3125
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 38,516 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 72,270  
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 9,052
- (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. \$ 0  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? 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. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Crowe, Chizek and Company, LLC The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**