



Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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	16,836	1
2		Skilled Pediatric (SNF/PED)			2
3	67	Intermediate (ICF)	67	24,522	3
4		Intermediate/DD			4
5	49	Sheltered Care (SC)	49	17,934	5
6		ICF/DD 16 or Less			6
7	162	TOTALS	162	59,292	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,069	4,755	4,503	11,327	8
9	SNF/PED					9
10	ICF	2,313	7,574		9,887	10
11	ICF/DD					11
12	SC		6,328		6,328	12
13	DD 16 OR LESS					13
14	TOTALS	4,382	18,657	4,503	27,542	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 46.45%

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

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

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

Note: 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 4,503

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: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

**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
	<b>A. General Services</b>										
1	Dietary	307,211	36,114	141,171	484,496		484,496		484,496		1
2	Food Purchase		187,592		187,592		187,592	(6,194)	181,398		2
3	Housekeeping	158,562	31,275		189,837		189,837		189,837		3
4	Laundry	33,738	6,862		40,600		40,600		40,600		4
5	Heat and Other Utilities			222,987	222,987		222,987		222,987		5
6	Maintenance	89,168		141,906	231,074		231,074		231,074		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	588,679	261,843	506,064	1,356,586		1,356,586	(6,194)	1,350,392		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			10,931	10,931		10,931		10,931		9
10	Nursing and Medical Records	1,651,355	178,332	348,415	2,178,102		2,178,102		2,178,102		10
10a	Therapy		2,111	403,392	405,503		405,503		405,503		10a
11	Activities	135,700	13,537	14,260	163,497		163,497		163,497		11
12	Social Services	46,706		515	47,221		47,221		47,221		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,833,761	193,980	777,513	2,805,254		2,805,254		2,805,254		16
	<b>C. General Administration</b>										
17	Administrative	125,216			125,216		125,216		125,216		17
18	Directors Fees										18
19	Professional Services			141,983	141,983		141,983	(44,380)	97,603		19
20	Dues, Fees, Subscriptions & Promotions			35,058	35,058		35,058	(60)	34,998		20
21	Clerical & General Office Expenses	339,653	22,031	128,105	489,789		489,789	(11,723)	478,066		21
22	Employee Benefits & Payroll Taxes			855,935	855,935		855,935		855,935		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,179	7,179		7,179	(940)	6,239		24
25	Other Admin. Staff Transportation			2,366	2,366		2,366		2,366		25
26	Insurance-Prop.Liab.Malpractice			136,921	136,921		136,921		136,921		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	464,869	22,031	1,307,547	1,794,447		1,794,447	(57,103)	1,737,344		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,887,309	477,854	2,591,124	5,956,287		5,956,287	(63,297)	5,892,990		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number

Bethesda Home &amp; Retirement Center

#0012229

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	<b>D. Ownership</b>											
30	Depreciation			465,060	465,060		465,060	46,182	511,242			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			207,192	207,192		207,192	(21,471)	185,721			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,200	10,200		10,200		10,200			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			682,452	682,452		682,452	24,711	707,163			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		203,023		203,023		203,023		203,023			39
40	Barber and Beauty Shops			11,566	11,566		11,566		11,566			40
41	Coffee and Gift Shops			7,881	7,881		7,881	(7,881)				41
42	Provider Participation Fee			62,040	62,040		62,040		62,040			42
43	Other (specify):* <b>Non-allowable cost</b>			242,266	242,266		242,266	(242,266)				43
44	<b>TOTAL Special Cost Centers</b>		203,023	323,753	526,776		526,776	(250,147)	276,629			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,887,309	680,877	3,597,329	7,165,515		7,165,515	(288,733)	6,876,782			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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(6,194)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,920)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	46,182	30		9
10	Interest and Other Investment Income	(21,471)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(841)	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	(684)	43		18
19	Entertainment	(6,616)	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	(66,738)	43		24
25	Fund Raising, Advertising and Promotional	(61,612)	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	(161,839)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (288,733)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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>	\$ (288,733)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	
						52	

SEE ACCOUNTANTS' COMPILATION REPORT

Bethesda Home & Retirement Center

ID# 0012229

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Marketing expense	\$ (302)	43	1
2	Cable TV	(2,449)	43	2
3	Non-allowable legal fees	(44,380)	43	3
4	Chamber of Commerce dues	(60)	20	4
5	Offset jury duty revenue	(52)	21	5
6	Offset thrift shop revenue	(1,052)	21	6
7	Offset gift shop revenue	(7,881)	41	7
8	Medicare X-Ray & Lab Services	(19,231)	43	8
9	Real estate taxes - Florida property	(1,218)	43	9
10	Depreciation - rental houses	(49,758)	43	10
11	Real estate taxes - rental houses	(24,273)	43	11
12	Repairs & maintenance - rental houses	(48)	43	12
13	Utilities - rental houses	(4,221)	43	13
14	Other expenses - rental houses	(378)	43	14
15	Insurance - rental houses	(3,762)	43	15
16	Out of state seminar expense	(940)	24	16
17	Prior period adjustment	(135)	43	17
18	Offset miscellaneous income	(1,699)	21	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	<b>Total</b>	(161,839)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

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

# 0012229

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

## 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	(6,194)	0	0	0	0	0	0	0	0	0	0	(6,194)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	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>(6,194)</b>	<b>0</b>	<b>(6,194)</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	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(60)	0	0	0	0	0	0	0	0	0	0	(60)	20
21	Clerical & General Office Expenses	(11,723)	0	0	0	0	0	0	0	0	0	0	(11,723)	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	(940)	0	0	0	0	0	0	0	0	0	0	(940)	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>(12,723)</b>	<b>0</b>	<b>(12,723)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(18,917)</b>	<b>0</b>	<b>(18,917)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

## 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	46,182	0	0	0	0	0	0	0	0	0	0	46,182	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(21,471)	0	0	0	0	0	0	0	0	0	0	(21,471)	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>24,711</b>	<b>0</b>	<b>24,711</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	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(7,881)	0	0	0	0	0	0	0	0	0	0	(7,881)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(286,646)	0	0	0	0	0	0	0	0	0	0	(286,646)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(294,527)</b>	<b>0</b>	<b>(294,527)</b>	<b>44</b>									
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(288,733)</b>	<b>0</b>	<b>(288,733)</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			N/A				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: 01/01/2008 Ending: 12/31/2008

## 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: **01/01/2008** Ending: **2/31/2008**

**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					\$	\$		\$	1
2									2
3									3
4									4
5				N/A					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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

**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	\$ 2,575,000	09/01/14	0.0625	\$ 183,585	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	Fifth Third Banks		X	Line of Credit - Operating	Interest	10/01/08	250,000		N/A	Variable	15,573	6						
7	Fifth Third Banks		X	Line of Credit - Re-positioning	Interest	11/30/07	4,000,000	272,100	N/A	Variable	8,034	7						
8												8						
9	<b>TOTAL Facility Related</b>						\$ 8,130,000	\$ 2,847,100			\$ 207,192	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11									Offset interest income		(21,471)	11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (21,471)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 8,130,000	\$ 2,847,100			\$ 185,721	15						

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

**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 2007 report.			\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2008	\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2003	_____	8	
	2004	_____	9	
	2005	_____	10	
	2006	_____	11	
	2007	_____	12	
<b>Not for profit entity. Exempt from real estate tax.</b>				
	<b>FOR BHF USE ONLY</b>			
	13	FROM R. E. TAX STATEMENT FOR 2007	\$	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.**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

**2007 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 Terri Rizzo

TELEPHONE (773) 836-3208 FAX #: (773) 622-8261

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

Enter the tax index number and real estate tax assessed for 2007 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 2007.

(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            N/A            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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

**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:

01/01/2008 Ending:

12/31/2008

**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		538,239	5
6	162	1991	1991	2,123,475	42,470	50	42,470		762,094	6
7		1997	1997	263,808	13,190	20	13,190		135,230	7
8										8
<b>Improvement Type**</b>										
9	Various		1956	4,130	64	64	64		3,338	9
10	Various		1957	4,771					4,771	10
11	Various		1958	14,177	141	62	141		12,561	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		954,460	19
20	Various		1987	6,537	218	30	218		4,685	20
21	Various		1988	50,000	1,250	20	1,250		50,000	21
22	Various		1991	1,358,192	46,356	Various	46,356		796,185	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		Various			132,332	26
27	Various		1996	136,115	6,631	Various	6,631		87,091	27
28	Various		1997	123,231	8,238	Various	8,238		105,902	28
29	Various		1998	124,461	9,605	Various	9,605		101,930	29
30	Various		1999	215,640	20,127	Various	20,127		209,646	30
31	Various		2000	1,119,263	57,254	Various	57,254		471,958	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:

01/01/2008 Ending: 12/31/2008

## 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		5,684	39
40	Door Replacement	2001	18,583	1,858	10	1,858		14,401	40
41	Stair Landing	2001	1,260	63	20	63		488	41
42	Fire Alarm Study	2001	5,000	250	20	250		1,875	42
43	4th Floor Door Replacement	2001	4,972	249	20	249		1,824	43
44	Center Bldg Nurses Station	2001	11,803	1,180	10	1,180		8,654	44
45	3N Nurse Call System	2001	2,109	211	10	211		1,547	45
46	Roof Repair	2001	6,830	683	10	683		4,996	46
47	Signage	2001	2,270	227	10	227		1,664	47
48	Roof Repair	2001	19,407	1,941	10	1,941		14,071	48
49	Faucets	2001	9,116	912	10	912		6,535	49
50	Ceiling Repair	2001	1,563	156	10	156		1,119	50
51	Telephone Wiring	2001	1,535	154	10	154		1,089	51
52	Concrete Landing	2001	8,900	297	30	297		2,375	52
53	Boiler Replacement	2001	900	30	30	30		240	53
54	Boiler Replacement	2001	4,053	135	30	135		1,069	54
55	Ceiling	2001	405	14	30	14		109	55
56	Boiler Project	2001	582	19	30	19		144	56
57	Viking Room Lighting	2001	2,191	219	10	219		1,643	57
58	Draperies	2001	1,155	116	10	116		926	58
59	Fire Alarm	2001	1,297	130	10	130		1,028	59
60	Walk-in Freezer	2001	942	94	10	94		674	60
61	Carpeting	2001	3,580		5			3,580	61
62	Draperies	2001	1,968		5			1,968	62
63	Floor Coverings	2001	4,595		5			4,595	63
64	Carpeting	2001	7,160		5			7,160	64
65	Draperies	2001	1,088		3			1,088	65
66	Carpeting	2001	2,770		5			2,770	66
67	Security Camera	2001	160		5			160	67
68	Security System	2001	13,500		5			13,500	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,494,867	\$ 290,060		\$ 290,060	\$	\$ 5,055,928	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:

01/01/2008 Ending: 12/31/2008

## 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	\$ 290,060		\$ 290,060	\$	\$ 5,055,928	1
2	Faucets	2002	8,805	881	10	881		6,166	2
3	Plumbing Work	2002	810		5			810	3
4	Carpet/Vinyl Flooring	2002	2,095		5			2,095	4
5	Major Repairs	2002	1,558		5			1,558	5
6	Combination Locks	2002	5,092		5			5,092	6
7	Safety Gate	2002	1,383		10	138	138	414	7
8	Wall Rails	2002	1,387		10	139	139	417	8
9	Architect Fees	2002	643		10	64	64	192	9
10	Improvements-Activity Room	2002	54,789		10	5,479	5,479	16,437	10
11	Improvements-Activity Room	2002	811		10	81	81	243	11
12	1st Floor Flooring	2002	1,680	168	10	168		1,176	12
13	Flooring 1N	2002	11,650		5			11,650	13
14	Flooring 2N	2002	4,965		5			4,965	14
15	Electrical Work	2002	594		10	59	59	177	15
16	Brick Work	2002	1,020		10	102	102	306	16
17	Door Electrical Work	2002	510		10	51	51	153	17
18	Drywall and Hardware	2002	921		10	92	92	276	18
19	Ceiling Tile	2002	639		10	64	64	192	19
20	Access Control	2002	637		10	64	64	192	20
21	Access Control	2002	955		10	96	96	288	21
22	Dampers	2002	1,174		10	117	117	351	22
23	Freezer Repairs	2002	1,040		10	104	104	312	23
24	Elevator Repairs	2002	705		10	71	71	213	24
25	Sprinkler Repairs	2002	565		10	57	57	171	25
26	Freezer Repairs	2002	1,023		10	102	102	306	26
27	Freezer Repairs	2002	1,030		10	103	103	309	27
28	Landscaping	2003	62,514	4,168	15	4,168		22,576	28
29	Landscaping	2003	108	7	15	7		38	29
30	Landscaping	2003	40,940	2,729	15	2,729		14,783	30
31	Landscaping	2003	22,495	1,500	15	1,500		8,150	31
32	Auditorium Construction	2003	385,633	25,709	15	25,709		154,254	32
33	Fire Alarm	2003	58,250	3,883	15	3,883		20,386	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,171,288	\$ 329,105		\$ 336,088	\$ 6,983	\$ 5,330,576	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:

01/01/2008 Ending: 12/31/2008

## 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	\$ 329,105		\$ 336,088	\$ 6,983	\$ 5,330,576	1
2	Construction Monitoring	2003	18,954	1,264	15	1,264		6,636	2
3	Fire Alarm	2003	344,942	22,996	15	22,996		128,845	3
4	Auditorium Sound System	2003	1,840	245	5	245		1,840	4
5	Chiller	2003	12,733	849	15	849		4,599	5
6	Chiller	2003	25,467	1,698	15	1,698		9,197	6
7	A/C's	2003	4,840	403	5	403		4,840	7
8	A/C's	2003	1,234	102	5	102		1,234	8
9	Parking Lot resurfacing	2003	1,542		10	154	154	462	9
10	Smoke Detectors	2003	599		10	60	60	180	10
11	Circulator Pump	2003	1,071		10	107	107	321	11
12	Valve Bodies & Actuators	2003	1,017		10	102	102	306	12
13	Elevator Door Lock	2003	521		10	52	52	156	13
14	Faucets	2003	551		10	55	55	165	14
15	Walk-in Freezer Repair	2003	1,093		10	109	109	327	15
16	Carpet/Vinyl Flooring	2003	1,610		10	161	161	483	16
17	Carpet/Vinyl Flooring	2003	1,405		10	141	141	423	17
18	Roof/Gutter Repair	2003	15,190		10	1,519	1,519	4,557	18
19									19
20	Insolar Windows	2004	17,900	1,790	10	1,790		7,608	20
21	Nexus Technologies	2004	2,340	156	15	156		780	21
22	Convergint Technologies	2004	3,250	217	15	217		1,085	22
23	Studio One	2004	9,876	988	10	988		4,940	23
24	Noland Sales - Carpeting	2004	37,170	6,195	6	6,195		30,975	24
25									25
26	Elevator Upgrade	2006	203,667	5,092	20	5,092		10,367	26
27	Hot Water Heater Repairs	2006	27,730	2,773	5	2,773		11,092	27
28	Repair of Water Booster Pumps	2006	13,557	1,356	5	1,356		5,423	28
29	Fire Alarm Upgrade	2006	2,600	260	5	260		1,040	29
30	Elevator Electrical Repair	2006	7,871	332	12	332		1,320	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,931,858	\$ 375,821		\$ 385,264	\$ 9,443	\$ 5,569,777	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,931,858	\$ 375,821		\$ 385,264	\$ 9,443	\$ 5,569,777	1
2	Major repairs to Boiler	2007	13,099	1,310	10	1,310		1,502	2
3	Re-key Administrative Wing	2007	3,607	721	5	721		781	3
4	Tuckpointing West and North Buildings	2007	4,500	450	10	450		525	4
5	Garbage Disposal	2007	4,303	861	5	861		933	5
6									6
7	Removed nursing station, cabinets, electrical and	2008	3,775	755	5	378	(377)	378	7
8	made into a common area								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	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,961,142	\$ 379,918		\$ 388,984	\$ 9,066	\$ 5,573,897	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	\$ 575,185	\$ 78,242	\$ 115,842	\$ 37,600	5-10	\$ 624,377	71
72	Current Year Purchases	44,816	6,900	6,416	(484)	5	6,416	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 620,001	\$ 85,142	\$ 122,258	\$ 37,116		\$ 630,793	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)	\$ 10,648,903	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 465,060	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 511,242	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 46,182	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,261,055	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	\$ 642,188	86
87	Furnishings	6,074	1,215	5,568	87
88					88
89	See Schedule 13A	1,442,133	49,758	178,717	89
90					90
91	TOTALS	\$ 2,927,019	\$ 79,843	\$ 826,473	91

G. Construction-in-Progress

	Description	Cost	
92	Strategic Planning	\$	92
93	Capitalized Expenses	264,144	93
94			94
95		\$ 264,144	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: Norwegian Luthern Bethesda D/B/A Bethesda Home and Retirement Center  
Provider #: 0012229  
Dates of Service: 1/1/2008 to 12/31/2008

**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	12,094	75,400
2854 Sayre House - 2004	175,000	5,000	21,667
2838 & 2850 Sayre Houses - 2005	425,375	13,605	44,709
Sayre House - 2006	40,324	8,065	20,450
2840 Sayre House - 2007	384,788	10,994	16,491
	<u>1,442,133</u>	<u>49,758</u>	<u>178,717</u>

**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: \$ 10,200 Description: Therapy Equipment - \$10,200

(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			<u>N/A</u>		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.	<u>/2009</u>	\$ _____
13.	<u>/2010</u>	\$ _____
14.	<u>/2011</u>	\$ _____

\* 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	\$	9,559	\$ 140,511	\$	9,559	\$ 140,511	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,464	36,226		2,464	36,226	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		15,168	223,189	2,111	15,168	225,300	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				203,023		203,023	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	<b>TOTAL</b>			\$	27,191	\$ 399,926	\$ 205,134	27,191	\$ 605,060	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: 01/01/2008

Ending: 12/31/2008

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2008

(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	\$ 600,001	\$ 600,001	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 136,612 )	1,050,665	1,050,665	3
4	Supply Inventory (priced at )	19,299	19,299	4
5	Short-Term Investments			5
6	Prepaid Insurance	41,066	41,066	6
7	Other Prepaid Expenses	14,693	14,693	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>	\$ 1,725,724	\$ 1,725,724	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	209,552	209,552	12
13	Land	479,042	11,395	13
14	Buildings, at Historical Cost	3,174,978	3,227,006	14
15	Leasehold Improvements, at Historical Cost	7,886,635	6,734,136	15
16	Equipment, at Historical Cost	574,370	676,366	16
17	Accumulated Depreciation (book methods)	(6,260,484)	(6,261,055)	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 Sch 17A)	1,542,526	1,542,526	22
23	Other(specify): <u>Bond Costs - NET</u>	55,928	55,928	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,662,547	\$ 6,195,854	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,388,271	\$ 7,921,578	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 170,136	\$ 170,136	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	271,339	271,339	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	138,123	138,123	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,292	2,292	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	53,287	53,287	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Liabilities</u>	91,256	91,256	36
37	<u>Accrued Expenses</u>	168,637	168,637	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 895,070	\$ 895,070	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	272,100	272,100	39
40	Mortgage Payable			40
41	Bonds Payable	2,575,000	2,575,000	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44	<u>Deferred Apt. Entrance Fees</u>	83,397	83,397	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,930,497	\$ 2,930,497	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,825,567	\$ 3,825,567	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,562,704	\$ 4,096,011	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,388,271	\$ 7,921,578	48

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

Provider #: 0012229

1/1/2008 to 12/31/2008

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

Line 22 - Other Long Term Assets

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Construction in Progress	23,000	23,000
Rental Properties - Net	1,255,382	1,255,382
Strategic Planning-CIP	264,144	264,144
<b>Total</b>	<u>1,542,526</u>	<u>1,542,526</u>

**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>4,904,390</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Non-Care Entity</b>	<b>158,320</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>5,062,710</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>499,994</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>499,994</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>5,562,704</b>	<b>24</b> *

\* 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	\$ 6,518,980	1
2	Discounts and Allowances for all Levels	(1,497,152)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,021,828	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	818,477	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 818,477	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	11,448	12
13	Barber and Beauty Care	12,901	13
14	Non-Patient Meals	10,880	14
15	Telephone, Television and Radio	19,634	15
16	Rental of Facility Space		16
17	Sale of Drugs	204,322	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,432	19
20	Radiology and X-Ray	3,539	20
21	Other Medical Services	237,718	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 508,874	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	976,836	24
25	Interest and Other Investment Income***	31,766	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,008,602	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Sch 19A	7,040	28
28a	See Sch 19A	300,688	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 307,728	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,665,509	30

2

Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,356,586	31
32	Health Care	2,805,254	32
33	General Administration	1,794,447	33
<b>B. Capital Expense</b>			
34	Ownership	682,452	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	464,736	35
36	Provider Participation Fee	62,040	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,165,515	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	499,994	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 499,994	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

01/01/08 to 12/31/08

Schedule 19A

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Line 28	Description	Amount
	MISCELLANEOUS INCOME	1,699
	APARTMENT LAUNDRY	260
	JURY DUTY INCOME	52
	THRIFT SHOP INCOME	1,052
	SPRING APPEAL	3,195
	VENDING INCOME	782
	<b>Total</b>	<b>7,040</b>

Line 28a	Description	Amount
	MAINTENANCE FEE - APARTMENTS	46,200
	AMORT OF DEF ENTRANCE FEE	26,607
	RESIDENT FINANCE FEE	1,467
	ANNUAL MEMBERSHIP DUES	490
	INCOME - RENTAL HOUSES - 2834 SAYRE	26,604
	INCOME FROM JOINT VENTURE HRA	166,107
	INCOME FROM JOINT VENTURE LSN	33,213
	<b>Total</b>	<b>300,688</b>

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**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	1,872	2,080	\$ 82,421	\$ 39.63	1
2	Assistant Director of Nursing	1,900	2,080	65,036	31.27	2
3	Registered Nurses	12,843	14,438	450,654	31.21	3
4	Licensed Practical Nurses	11,273	12,472	279,282	22.39	4
5	CNAs & Orderlies	58,354	64,352	703,964	10.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,900	2,080	53,741	25.84	9
10	Activity Assistants	6,779	7,697	81,959	10.65	10
11	Social Service Workers	1,927	2,275	46,706	20.53	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,846	2,080	38,080	18.31	14
15	Cook Helpers/Assistants	20,929	24,187	249,670	10.32	15
16	Dishwashers	1,819	1,950	19,461	9.98	16
17	Maintenance Workers	3,734	4,299	89,168	20.74	17
18	Housekeepers	13,869	15,543	158,562	10.20	18
19	Laundry	3,401	3,798	33,738	8.88	19
20	Administrator	1,767	2,080	125,216	60.20	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,142	13,514	339,653	25.13	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	1,657	2,032	29,183	14.36	31
32	Other Health C: MDS Coordinator	1,326	1,605	22,459	13.99	32
33	Other(specify) <u>Transportation</u>	991	1,284	18,356	14.30	33
34	TOTAL (lines 1 - 33)	160,329	179,846	\$ 2,887,309 *	\$ 16.05	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	Monthly	\$ 141,171	1(3)	35
36	Medical Director	Monthly	10,931	9(3)	36
37	Medical Records Consultant	20	1,080	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	21	1,275	10A(3)	40
41	Occupational Therapy Consultant	37	2,191	10A(3)	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	17	880	11(3)	44
45	Social Service Consultant	10	515	12(3)	45
46	Other(specify) <u>Chaplain</u>	Monthly	13,380	11(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	105	\$ 171,423		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,176	\$ 72,246	10(3)	50
51	Licensed Practical Nurses	6,249	249,074	10(3)	51
52	Certified Nurse Assistants/Aides	1,148	26,015	10(3)	52
53	TOTAL (lines 50 - 52)	8,573	\$ 347,335		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		
Julie Boggess	Admin/CEO	0	\$ 125,216	Workers' Compensation Insurance	\$ 207,588	IDPH License Fee	\$ 995		
				Unemployment Compensation Insurance	45,583	Advertising: Employee Recruitment	24,844		
				FICA Taxes	212,980	Health Care Worker Background Check	560		
				Employee Health Insurance	315,364	(Indicate # of checks performed 28 )			
				Employee Meals		Patient Background Checks	2 40		
				Illinois Municipal Retirement Fund (IMRF)*		Life Service Network	5,826		
				Employer Match 403B Retirement Plan	35,611	Miscellaneous Licenses & Dues	1,783		
				Tuition Reimbursement	266	Miscellaneous Dues & Subscriptions	1,010		
				Other Employee Benefits	6,838				
				Life Insurance Basic	4,280				
				Bonus	25,901	Less: Public Relations Expense	(60)		
				Recruitment & Pre-Employment	1,524	Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 125,216	TOTAL (agree to Schedule V, line 22, col.8)		\$ 855,935	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 34,998
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	
N/A			\$	N/A		\$	Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	Seminar Expense		
							See Attached Schedule	6,239	
C. Professional Services									
Vendor/Payee	Type		Amount						
Crowe Chizek & Co	Accounting		\$ 35,250						
McGladrey & Pullen LLP	Accounting		6,350						
Michael Best Friedrich	Legal		3,394						
Klien Dub Holleb	Legal		19,221						
Katten Muchin Rosenman	Legal		22,986						
Frost Rittenburg & Rothblatt	Medicare Consulting		3,481						
Equilibrium IT Solutions	Computer Services		40,835						
Unemployment Consultants	State Unemployment Cons		2,000						
Bank of New York	Bond Trustee Fees		5,382						
Ziegler	Bond Trustee Fees		1,468						
Fitch	Bond Trustee Fees		1,200						
Illinois Finance Authority	Bond Trustee Fees		416						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 141,983	TOTAL		\$	Entertainment Expense	( )	
							(agree to Sch. V, line 24, col. 8)	\$ 6,239	

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

\*\*See instructions.

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

**Provider #: 0012229**

**1/1/2008 to 12/31/2008**

**Schedule 21A**

Total (agree to Schedule V, line 19, column 3)	141,983
Disallow non-allowable legal fees	(44,380)
Disallow out of period legal fees	
Total (agree to Schedule V, line 19, column 8)	<u>97,603</u>

**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								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2005	FY2006	FY2007	FY2008
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								
2																				
3																				
4	N/A																			
5																				
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: 01/01/2008Ending: 12/31/2008**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 \$5,826
- (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. \$ 69,968 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. \$ 62,040  
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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ 6,194
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? 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. \$ N/A**
- (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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? No  
Attach invoices and a summary of services for all architect and appraisal fees