



Facility Name & ID Number The Arthur Home

# 0005462 Report Period Beginning: 9/1/2008 Ending: 8/31/2009

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	<u>69</u>	Skilled (SNF)	<u>60</u>	<u>23,295</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>69</u>	TOTALS	<u>60</u>	<u>23,295</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	<u>8,003</u>	<u>8,251</u>	<u>3,207</u>	<u>19,461</u>	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	<u>8,003</u>	<u>8,251</u>	<u>3,207</u>	<u>19,461</u>	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.54%

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

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 1/1/1958

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 60 and days of care provided 3,207

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 8/31/2009 Fiscal Year: 8/31/2009

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

Facility Name & ID Number The Arthur Home # 0005462 Report Period Beginning: 9/1/2008 Ending: 8/31/2009

**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	245,967	12,542	7,708	266,217		266,217	(1,920)	264,297		1
2	Food Purchase		141,479		141,479		141,479	(5,809)	135,670		2
3	Housekeeping	81,975	15,235	864	98,074		98,074		98,074		3
4	Laundry	73,032	9,001		82,033		82,033		82,033		4
5	Heat and Other Utilities			82,394	82,394		82,394		82,394		5
6	Maintenance	64,751	29,147	44,090	137,988		137,988		137,988		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	465,725	207,404	135,056	808,185		808,185	(7,729)	800,456		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			4,500	4,500		4,500		4,500		9
10	Nursing and Medical Records	1,058,718	67,957	26,398	1,153,073		1,153,073	(21,785)	1,131,288		10
10a	Therapy			255,187	255,187		255,187		255,187		10a
11	Activities	59,448	2,037	5,873	67,358		67,358	(894)	66,464		11
12	Social Services	24,196			24,196		24,196		24,196		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,142,362	69,994	291,958	1,504,314		1,504,314	(22,679)	1,481,635		16
	<b>C. General Administration</b>										
17	Administrative	73,299			73,299		73,299		73,299		17
18	Directors Fees										18
19	Professional Services			34,962	34,962		34,962		34,962		19
20	Dues, Fees, Subscriptions & Promotions			24,794	24,794		24,794	(6,786)	18,008		20
21	Clerical & General Office Expenses	155,652	33,653	41,521	230,826		230,826	(10,675)	220,151		21
22	Employee Benefits & Payroll Taxes			336,145	336,145		336,145		336,145		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,112	10,112		10,112		10,112		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			43,543	43,543		43,543		43,543		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	228,951	33,653	491,077	753,681		753,681	(17,461)	736,220		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,837,038	311,051	918,091	3,066,180		3,066,180	(47,869)	3,018,311		29

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

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

Facility Name & ID Number The Arthur Home

#0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			70,353	70,353		70,353		70,353			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			10,033	10,033		10,033	(10,033)				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			80,386	80,386		80,386	(10,033)	70,353			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		132,176		132,176		132,176	(16,780)	115,396			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			36,878	36,878		36,878		36,878			42
43	Other (specify):*			1,198,210	1,198,210		1,198,210	(1,198,210)				43
44	<b>TOTAL Special Cost Centers</b>		132,176	1,235,088	1,367,264		1,367,264	(1,214,990)	152,274			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,837,038	443,227	2,233,565	4,513,830		4,513,830	(1,272,892)	3,240,938			45

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

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,809)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,218)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(305)	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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(59,419)	43		24
25	Fund Raising, Advertising and Promotional				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	(1,201,141)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,272,892)		\$	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>	\$ (1,272,892)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

The Arthur Home

ID# 0005462  
 Report Period Beginning: 9/1/2008  
 Ending: 8/31/2009

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	X-Ray - Medicare Expense	\$ (8,307)	39	1
2	Lab - Medicare Expense	(8,473)	39	2
3	Eberhardt Village, Inc. (Assisted Living) Expenses	(1,132,268)	43	3
4	Interest Income	(10,033)	32	4
5	Social Dues Expense	(566)	20	5
6	Other Income	(8,175)	21	6
7	Activity Income	(894)	11	7
8	Transportation Income	(21,785)	10	8
9	Advertising Expense	(6,220)	20	9
10	Dietary Income	(1,920)	1	10
11	Grant Revenue	(2,500)	21	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(1,201,141)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Arthur Home# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

## 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	(1,920)	0	0	0	0	0	0	0	0	0	0	(1,920)	1
2	Food Purchase	(5,809)	0	0	0	0	0	0	0	0	0	0	(5,809)	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>(7,729)</b>	<b>0</b>	<b>(7,729)</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	(21,785)	0	0	0	0	0	0	0	0	0	0	(21,785)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(894)	0	0	0	0	0	0	0	0	0	0	(894)	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>(22,679)</b>	<b>0</b>	<b>(22,679)</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	(6,786)	0	0	0	0	0	0	0	0	0	0	(6,786)	20
21	Clerical & General Office Expenses	(10,675)	0	0	0	0	0	0	0	0	0	0	(10,675)	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	0	0	0	0	0	0	0	0	0	0	0	0	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>(17,461)</b>	<b>0</b>	<b>(17,461)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(47,869)</b>	<b>0</b>	<b>(47,869)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number    The Arthur Home#    0005462

Report Period Beginning:

9/1/2008    Ending:

8/31/2009

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,033)	0	0	0	0	0	0	0	0	0	0	(10,033)	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>(10,033)</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>(10,033)</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	(16,780)	0	0	0	0	0	0	0	0	0	0	(16,780)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,198,210)	0	0	0	0	0	0	0	0	0	0	(1,198,210)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(1,214,990)</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>(1,214,990)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,272,892)</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>(1,272,892)</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

**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 The Arthur Home # 0005462 Report Period Beginning: 9/1/2008 Ending: 8/31/2009

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	<b>See attached listing of board members. No board members receive compensation.</b>								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								<b>TOTAL</b>	\$		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

Facility Name & ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending: 3/31/2009

**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									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

Facility Name & ID Number

The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1	2	3	4	5	6	7	8	9	10										
										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										1									
2										2									
3										3									
4										4									
5										5									
<b>Working Capital</b>																			
6	State Bank of Arthur	X	Working Capital	none	8/30/2006	300,000	148,608	2/23/2010	5.5000	10,033	6								
7											7								
8											8								
9	<b>TOTAL Facility Related</b>					\$ 300,000	\$ 148,608			\$ 10,033	9								
<b>B. Non-Facility Related*</b>																			
10	USDA	X	Construction	\$24,886.00	3/2/2007	5,721,000	5,721,000	3/1/2047	4.1250	235,991	10								
11	State Bank of Arthur	X	Construction	\$3,845.00	8/27/08	375,000	375,000	8/27/2023	5.0000	24,359	11								
12	State Bank of Arthur	X	Working Capital	none	5/17/08	600,000	466,588	5/27/2010	5.0000	19,394	12								
13											13								
14	<b>TOTAL Non-Facility Related</b>			\$28,731.00		\$ 6,696,000	\$ 6,562,588			\$ 279,744	14								
15	<b>TOTALS (line 9+line14)</b>					\$ 6,996,000	\$ 6,711,196			\$ 289,777	15								

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

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

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





Facility Name & ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 22,236 B. General Construction Type: Exterior brick veneer Frame concrete, steel, wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Eberhardt Village, Inc. - assisted living facility - 40,000 square feet - 36 beds

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

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>152,469</u>	<u>1959</u>	<u>\$ 2,085</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>152,469</b>		<b>\$ 2,085</b>	<b>3</b>

Facility Name &amp; ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

**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	40		1959	1959	\$ 124,966	\$	33	\$	\$	\$ 124,966	4
5	20		1975	1975	308,252		33			308,252	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		New Roof		1972	1,988		10			1,988	9
10		Fire Sprinkler System		1973	20,020		10			20,020	10
11		Fire Door		1973	2,400		10			2,400	11
12		Building Improvements		1973	2,646		10			2,646	12
13		Front Step and Ramp		1974	204		10			204	13
14		Heat Ducts		1974	942		10			942	14
15		Electric Breaker and Box		1974	30		10			30	15
16		Night Lights		1974	1,499		10			1,499	16
17		Heater for Ramp		1974	465		10			465	17
18		Concrete On Step & Ramp		1974	3,398		10			3,398	18
19		Pipe Insulation		1975	89		10			89	19
20		Field Tile		1975	54		10			54	20
21		Door Holder		1975	78		10			78	21
22		Water Heater		1975	1,461		10			1,461	22
23		Ward Door		1975	275		10			275	23
24		Concrete		1975	83		10			83	24
25		Plumbing		1975	57		10			57	25
26		Electrical		1976	677		10			677	26
27		Concrete		1976	2,884		10			2,884	27
28		Lights in Parking Lot		1976	327		10			327	28
29		Doors		1976	1,011		10			1,011	29
30		Insulation		1977	3,094		10			3,094	30
31		Roof Fan and Cooler		1978	2,252		10			2,252	31
32		Building Improvements		1978	1,316		10			1,316	32
33		Building Improvements		1978	451		10			451	33
34		Seamless Floors		1979	9,036		10			9,036	34
35		Building Improvements		1979	4,228		10			4,228	35
36		Remodeling Kitchen		1980	12,772		10			12,772	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

## 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	Building Improvements	1980	\$ 552	\$		\$	\$	\$ 552	37
38	Roof	1981	23,816		10			23,816	38
39	Water Heater	1982	769		10			769	39
40	Parking Lot Addition	1982	4,577		10			4,577	40
41	Wood Folding Doors/Shade	1982	1,728		10			1,728	41
42	Remodeling Heating System	1982	22,500		10			22,500	42
43	Sewerage Improvements	1983	2,604		10			2,604	43
44	New Overhang	1983	4,120		10			4,120	44
45	Over Hang	1983	2,210		10			2,210	45
46	New Roof	1984	11,137		10			11,137	46
47	Firecode Paintroom	1985	1,214		10			1,214	47
48	New Front Doors	1985	2,333		10			2,333	48
49	New Bath & Beauty Shop	1986	13,969		10			13,969	49
50	Remodel Medicine Room	1986	1,886		10			1,886	50
51	Sprinkler System-Boiler Room	1987	1,971	79	25	79		1,761	51
52	Fire Doors	1987	1,097		10			1,097	52
53	Garage	1987	6,834		20			6,834	53
54	Boiler & Furnace Room	1987	96,626	3,865	25	3,865		85,997	54
55	Points on Construction Loan	1987	1,300	52	25	52		1,157	55
56	Floor Replacement	1987	1,016		20			1,016	56
57	New Water Heater	1987	3,238		15			3,238	57
58	Gargage Wiring	1987	916		20			916	58
59	Floor Replacement	1988	900		20			900	59
60	Replacement Windows	1988	2,100	17	20	17		2,100	60
61	Doorways-Widening	1989	401	8	20	8		401	61
62	Sprinkler System-Kitchen	1989	2,523	101	25	101		2,078	62
63	Patio	1989	2,384	79	20	79		2,384	63
64	Kitchen Fire System	1989	1,005	40	25	40		798	64
65	New Flooring	1990	35,477	1,774	20	1,774		34,738	65
66	Shower Room Remodeling	1990	2,111	106	20	106		2,059	66
67	Basement Remodeling	1990	5,913	296	20	296		5,741	67
68	Patient Alarm System	1990	3,172		10			3,172	68
69	Curtain Tracks	1991	679		10			679	69
70	TOTAL (lines 4 thru 69)		\$ 770,033	\$ 6,417		\$ 6,417	\$	\$ 757,437	70

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

Facility Name &amp; ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

8/31/2009

## 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>		\$ 770,033	\$ 6,417		\$ 6,417	\$	\$ 757,437	1
2	Door	1992	2,056		10			2,056	2
3	Ramp	1992	6,007	240	25	240	0	4,205	3
4	Gazebo	1992	10,636	532	20	532	(0)	9,262	4
5	Sprinkler System	1992	22,385	895	25	895	0	15,520	5
6	Building Improvements	1992	1,560	78	20	78	(0)	1,339	6
7	Electrical Heat Mats	1992	2,450	123	20	123		2,063	7
8	Roof	1992	1,569	78	20	78	0	1,307	8
9	Guttering	1993	1,362	68	20	68	0	1,135	9
10	Free Air Vents	1992	814	41	20	41	(0)	682	10
11	Remodel/D.O.N. Office	1993	3,970	199	20	199	(0)	3,243	11
12	Air Conditioner-Vent Work	1993	4,679		10			4,679	12
13	Fans & Lights	1993	802	40	20	40	0	635	13
14	Ramp, Rail & Heater	1993	8,030	401	20	401	0	6,323	14
15	Roof Work	1994	3,150	158	20	158	(0)	2,442	15
16	Curtains	1994	382	19	20	19	0	294	16
17	Kitchen Windows	1994	300	15	20	15		229	17
18	Water Heater	1994	1,958		10			1,958	18
19	Bed Lights	1994	2,707		10			2,707	19
20	Windows	1995	39,488	1,974	20	1,974	0	27,970	20
21	Flooring	1995	454	23	20	23	(0)	331	21
22	Nurse Call System	1995	10,082		10			10,082	22
23	Doors	1995	2,733	137	20	137	(0)	1,936	23
24	Hot Water Pipes	1996	2,576	129	20	129	(0)	1,739	24
25	Shower Room Remodeling	1996	1,707	85	20	85	0	1,123	25
26	Lights	1996	1,366	68	20	68	0	882	26
27	Air Conditioner	1996	4,730		10			4,730	27
28	Lavatory	1996	1,778	89	20	89	(0)	1,141	28
29	Flooring	1997	15,671	784	20	784	(0)	9,861	29
30	Recover Walls	1997	27,143		10			27,143	30
31	Miscellaneous Improvements	1997	2,679	134	20	134	(0)	1,674	31
32	Insulation	1998	3,600	180	20	180		1,980	32
33	Basement Steel Posts	1998	4,639	232	20	232	(0)	2,648	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 963,496	\$ 13,139		\$ 13,139	\$ (0)	\$ 910,756	34

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

Facility Name &amp; ID Number The Arthur Home

# 0005462

Report Period Beginning:

9/1/2008

Ending:

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## 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>		\$ 963,496	\$ 13,139		\$ 13,139	\$ (0)	\$ 910,756	1
2	Architectural Fees-Addition	1998	10,950	548	20	548		6,252	2
3	Air Conditioner	1997	6,752		10			6,752	3
4	Miscellaneous Bldg Improvements	1998	2,802	140	20	140		1,611	4
5	Parking Spaces	1998	1,596	64	25	64		682	5
6	Exhaust Fans	1999	221	11	20	11		117	6
7	Install Steel Plates Over Gutters	1999	484	24	20	24		240	7
8	Sink & Faucet	2000	1,401	93	15	93		902	8
9	Ducts	2000	404	20	20	20		194	9
10	Basement Door	2001	1,058	53	20	53		459	10
11	Back Doors	2001	2,687	134	20	134		1,108	11
12	Alarm System	2001	2,075	208	10	208		1,765	12
13	Ceiling Imp	2001	500	25	20	25		202	13
14	Grease Trap	2001	2,531	127	20	127		1,013	14
15	New Roof	2002	27,023	1,351	20	1,351		9,513	15
16	Miscellaneous Improvements	2002	1,489	74	20	74		558	16
17	Fire Sprinkler	2003	2,653	177	15	177		1,017	17
18	Cabinet	2004	748	75	10	75		424	18
19	Cabinet	2004	748	75	10	75		424	19
20	Draperies	2004	1,672	167	10	167		906	20
21	Draperies	2004	1,806	181	10	181		919	21
22	Sewer Line	2004	4,200	280	15	280		1,423	22
23	Shower Room Tile	2005	3,675	368	10	368		1,869	23
24	Draperies	2005	632	63	10	63		322	24
25	Counter Top	2005	980	98	10	98		498	25
26	Kitchen Tile Floor	2005	1,560	156	10	156		793	26
27	Cabinet	2005	755	76	10	76		385	27
28	Cabinet	2005	695	70	10	70		354	28
29	Exhaust Fan	2004	1,782	178	10	178		780	29
30	Back Step	2004	2,545	170	15	170		870	30
31	Basement Work	2005	10,465	523	20	523		2,355	31
32	Handrails	2005	7,045	470	15	470		2,075	32
33	Doors	2005	557	56	10	56		242	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,067,986	\$ 19,194		\$ 19,194	\$ (0)	\$ 957,780	34

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

Facility Name &amp; ID Number The Arthur Home

# 0005462

Report Period Beginning:

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8/31/2009

## 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 12C, Carried Forward</b>		\$ 1,067,986	\$ 19,194		\$ 19,194	\$ (0)	\$ 957,780	1
2	Carpet	2005	1,550	155	10	155		659	2
3	Ramps	2005	1,827	122	15	122		533	3
4	Doors	2005	1,000	117	10	117		489	4
5	Roof	2005	8,000	400	20	400		1,733	5
6	Roof	2005	8,000	400	20	400		1,733	6
7	Roof	2005	16,103	805	20	805		3,488	7
8	Smoke Detectors	2006	4,785	479	10	479		1,755	8
9	Concrete Patio	2006	733	37	20	37		113	9
10	Doors	2007	4,076	204	20	204		527	10
11	Fire Doors	2007	3,163	158	20	158		382	11
12	Concrete	2007	595	60	10	60		139	12
13	Concrete	2007	2,285	229	10	229		534	13
14	Ramp Railing	2007	1,325	133	10	133		299	14
15	Bathroom Remodeling	2007	1,080	54	20	54		113	15
16	Doors	2006	2,280	114	20	114		237	16
17	Prinsco-Tile Work	2007	2,772	277	10	277		577	17
18	Data Wiring Addition	2007	5,400	540	10	540		900	18
19	Energy Recovery Ventilator	2008	1,096	110	10	110		174	19
20	Data Addition	2008	2,737	274	10	274		434	20
21	Exterior Light Fixtures	2008	551	55	10	55		83	21
22	Fire Alarm System	2008	1,360	136	10	136		193	22
23	Data Addition	2008	8,137	814	10	814		1,153	23
24	Boiler	2008	612	31	20	31		36	24
25	Chair Rail	2008	528	53	10	53		57	25
26	Air Conditioner	2008	2,726	273	10	273		273	26
27	Code Alert Alarm	2008	790	79	10	79		86	27
28	Floor Tile	2008	504	46	10	46		46	28
29	Smoke Shack Floor	2008	625	26	20	26		26	29
30	Door Between AH & Offices	2008	625	23	20	23		23	30
31	Activated Light	2008	561	37	10	37		37	31
32	Sprinkler Heads	2009	992	66	10	66		66	32
33	Windows (14) Parkview	2009	6,628	295	20	295		295	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,161,432	\$ 25,796		\$ 25,796	\$ (0)	\$ 974,973	34

\*\*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 12D, Carried Forward</b>		\$ 1,161,432	\$ 25,796		\$ 25,796	\$ (0)	\$ 974,973	1
2	Plumbing	2009	1,127	63	10	63		63	2
3	Basement Wall	2009	5,604	140	20	140		140	3
4	Room Remodel	2009	4,923	123	20	123		123	4
5	Sprinkler Heads	2009	1,127	28	20	28		28	5
6	Concrete-Patio	2009	797	13	20	13		13	6
7	Steps-Patio	2009	599	10	20	10		10	7
8	Lights-Hall 20	2009	1,054	23	15	23		23	8
9	Front Porch	2009	1,172	15	20	15		15	9
10	Bathroom Remodeling	2009	1,053	13	20	13		13	10
11	Carpet	2009	504	4	10	4		4	11
12	Front Sidewalk	2009	1,125	5	20	5		5	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>		\$ 1,180,517	\$ 26,233		\$ 26,233	\$ (0)	\$ 975,410	34

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

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# 0005462

Report Period Beginning:

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Ending:

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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	\$ 382,561	\$ 42,312	\$ 42,312	\$	Varies	\$ 206,472	71
72	Current Year Purchases	31,436	1,808	1,808		Varies	1,808	72
73	Fully Depreciated Assets	500,843				Varies	500,852	73
74								74
75	TOTALS	\$ 914,840	\$ 44,120	\$ 44,120	\$		\$ 709,132	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	Resident Care	Van	1986	\$ 7,000	\$	\$	\$	4	\$ 7,000	76
77	Resident Care	1991 Aerostar Van	1991	15,110				4	15,110	77
78	Resident Care	Handicap Bus	2001	45,103				4	45,103	78
79										79
80	TOTALS			\$ 67,213	\$	\$	\$		\$ 67,213	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)	\$ 2,164,655	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 70,353	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 70,353	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (0)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,751,755	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	8 Acres Donated Farm Land	\$ 22,500	\$	\$	86
87	8.8 Acres - Lutheran Church Dist.	81,771			87
88	Funeral Home Property	143,696			88
89	Parking Lot Roadpack	6,015			89
90	(See attachment for further detail)	6,896,324	184,289	199,475	90
91	TOTALS	\$ 7,150,306	\$ 184,289	\$ 199,475	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ \_\_\_\_\_ Description: \_\_\_\_\_  
(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	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. \_\_\_\_\_ /2010 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

\* 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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></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>3. <u>CLINICAL PORTION:</u></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.

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		hrs	\$	1,329	\$ 79,418	\$	1,329	\$ 79,418	1
2	Licensed Speech and Language Development Therapist		hrs		814	58,491		814	58,491	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		2,157	117,278		2,157	117,278	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							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>			\$	4,300	\$ 255,187	\$	4,300	\$ 255,187	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.

Facility Name & ID Number The Arthur Home# 0005462Report Period Beginning: 9/1/2008Ending: 8/31/2009

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 8/31/2009

(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	\$ 93,252	\$ 105,979	1
2	Cash-Patient Deposits	10,149	34,871	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	425,107	424,732	3
4	Supply Inventory (priced at )	7,554	8,470	4
5	Short-Term Investments			5
6	Prepaid Insurance	2,709	5,530	6
7	Other Prepaid Expenses	1,227	4,521	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Contributions Receivable</u>	293,582	293,582	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 833,580	\$ 877,685	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	60,067	274,067	13
14	Buildings, at Historical Cost	872,265	7,444,215	14
15	Leasehold Improvements, at Historical Cost	308,252	326,114	15
16	Equipment, at Historical Cost	982,053	1,270,565	16
17	Accumulated Depreciation (book methods)	(1,751,755)	(1,951,230)	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 (spe <u>Due from Related Enti</u>	871,518		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,342,400	\$ 7,363,731	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,175,980	\$ 8,241,416	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 134,285	\$ 139,821	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,149	34,871	28
29	Short-Term Notes Payable	148,608	615,196	29
30	Accrued Salaries Payable	97,391	119,161	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,844	20,127	31
32	Accrued Real Estate Taxes(Sch.IX-B)	937	5,092	32
33	Accrued Interest Payable		350,550	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36				36
37	<u>Other Accrued Expenses</u>	21,873	22,125	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 430,087	\$ 1,306,943	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable		375,000	39
40	Mortgage Payable		5,721,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 6,096,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 430,087	\$ 7,402,943	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,745,893	\$ 838,473	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,175,980	\$ 8,241,416	48

\*(See instructions.)

**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>1,749,023</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</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>1,749,023</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(910,550)	<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>(910,550)</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>838,473</b>	<b>24</b> *

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

Facility Name & ID Number The Arthur Home# 0005462Report Period Beginning: 9/1/2008Ending: 8/31/2009

**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	\$ 2,846,396	1
2	Discounts and Allowances for all Levels	(50,057)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 2,796,339</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	276,570	6
7	Oxygen	40,609	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 317,179</b>	<b>8</b>
<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
13	Barber and Beauty Care		13
14	Non-Patient Meals	5,809	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	142,715	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,840	19
20	Radiology and X-Ray	4,717	20
21	Other Medical Services	1,101	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 165,182</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	30,362	24
25	Interest and Other Investment Income***	(14,353)	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 16,009</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<a href="#">See Attached Schedule</a>	308,571	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 308,571</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 3,603,280</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	808,185	31
32	Health Care	1,504,314	32
33	General Administration	753,681	33
<b>B. Capital Expense</b>			
34	Ownership	80,386	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,330,386	35
36	Provider Participation Fee	36,878	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 4,513,830</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(910,550)</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (910,550)</b>	<b>43</b>

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

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

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

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

Facility Name & ID Number **The Arthur Home**

# **0005462**

Report Period Beginning:

**9/1/2008**

Ending:

**8/31/2009**

**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	1,576	1,658	\$ 53,049	\$ 32.00	1
2	Assistant Director of Nursing	1,923	2,080	48,340	23.24	2
3	Registered Nurses	5,810	6,254	137,233	21.94	3
4	Licensed Practical Nurses	14,193	15,375	283,769	18.46	4
5	CNAs & Orderlies	44,364	47,253	485,019	10.26	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,827	4,105	51,307	12.50	8
9	Activity Director	1,943	2,085	28,556	13.70	9
10	Activity Assistants	3,529	3,740	30,891	8.26	10
11	Social Service Workers	1,730	1,826	24,196	13.25	11
12	Dietician					12
13	Food Service Supervisor	1,448	1,560	25,963	16.64	13
14	Head Cook					14
15	Cook Helpers/Assistants	22,595	24,196	220,005	9.09	15
16	Dishwashers					16
17	Maintenance Workers	3,826	4,099	64,751	15.80	17
18	Housekeepers	7,524	8,506	81,974	9.64	18
19	Laundry	7,109	7,475	73,033	9.77	19
20	Administrator	1,733	1,976	80,473	40.73	20
21	Assistant Administrator					21
22	Other Administrative	5,234	5,890	105,374	17.89	22
23	Office Manager	1,613	1,769	43,105	24.37	23
24	Clerical					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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	129,977	139,847	\$ 1,837,038 *	\$ 13.14	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	83	\$ 4,763	1-3	35
36	Medical Director	monthly	4,500	9-3	36
37	Medical Records Consultant	24	1,050	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	60	1,743	10-3	39
40	Physical Therapy Consultant	2,157	117,360	10a-3	40
41	Occupational Therapy Consultant	1,329	79,396	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	814	58,431	10a-3	43
44	Activity Consultant	24	1,769	11-3	44
45	Social Service Consultant	24	1,769	11-3	45
46	Other(specify)	12	1,200	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	4,527	\$ 271,981		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	134	\$ 6,331	10-3	50
51	Licensed Practical Nurses	265	9,815	10-3	51
52	Certified Nurse Assistants/Aides	254	6,181	10-3	52
53	TOTAL (lines 50 - 52)	653	\$ 22,327		53





Facility Name & ID Number The Arthur Home# 0005462Report Period Beginning: 9/1/2008Ending: 8/31/2009**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 \$1150
- (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? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,791 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. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 36,878  
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. \$ n/a Has any meal income been offset against related costs? Yes Indicate the amount. \$ 5,809
- (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? yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 21,785  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a  
**g. Does the facility transport residents to and from day training? no**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? yes  
Firm Name: LarsonAllen LLP
- (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? yes  
Attach invoices and a summary of services for all architect and appraisal fees.