



Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

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	46	Skilled (SNF)	46	16,790	1
2		Skilled Pediatric (SNF/PED)			2
3	67	Intermediate (ICF)	67	24,455	3
4		Intermediate/DD			4
5	49	Sheltered Care (SC)	49	17,885	5
6		ICF/DD 16 or Less			6
7	162	TOTALS	162	59,130	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	1,342	4,478	2,948	8,768	8
9	SNF/PED					9
10	ICF	2,593	6,186		8,779	10
11	ICF/DD					11
12	SC		4,719		4,719	12
13	DD 16 OR LESS					13
14	TOTALS	3,935	15,383	2,948	22,266	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 37.66%

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 2,948

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

**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	276,025	39,963	129,817	445,805		445,805		445,805		1
2	Food Purchase		163,905		163,905		163,905	(5,881)	158,024		2
3	Housekeeping	157,537	28,633	306	186,476		186,476		186,476		3
4	Laundry	20,870	5,442		26,312		26,312		26,312		4
5	Heat and Other Utilities			196,567	196,567		196,567		196,567		5
6	Maintenance	103,745		127,455	231,200		231,200	(8,143)	223,057		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	558,177	237,943	454,145	1,250,265		1,250,265	(14,024)	1,236,241		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,625	7,625		7,625		7,625		9
10	Nursing and Medical Records	1,605,914	136,154	140,356	1,882,424		1,882,424		1,882,424		10
10a	Therapy		439	357,791	358,230		358,230		358,230		10a
11	Activities	95,325	17,619	10,410	123,354		123,354		123,354		11
12	Social Services	36,300		20,076	56,376		56,376		56,376		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,737,539	154,212	536,258	2,428,009		2,428,009		2,428,009		16
	<b>C. General Administration</b>										
17	Administrative	121,149			121,149		121,149		121,149		17
18	Directors Fees										18
19	Professional Services			161,908	161,908		161,908	(60,568)	101,340		19
20	Dues, Fees, Subscriptions & Promotions			11,829	11,829		11,829	(185)	11,644		20
21	Clerical & General Office Expenses	402,655	17,057	104,855	524,567		524,567	(12,412)	512,155		21
22	Employee Benefits & Payroll Taxes			806,445	806,445		806,445		806,445		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,762	9,762		9,762		9,762		24
25	Other Admin. Staff Transportation			1,235	1,235		1,235		1,235		25
26	Insurance-Prop.Liab.Malpractice			126,836	126,836		126,836		126,836		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	523,804	17,057	1,222,870	1,763,731		1,763,731	(73,165)	1,690,566		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,819,520	409,212	2,213,273	5,442,005		5,442,005	(87,189)	5,354,816		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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			444,960	444,960		444,960	62,582	507,542			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			195,201	195,201		195,201	(14,940)	180,261			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			9,350	9,350		9,350		9,350			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			649,511	649,511		649,511	47,642	697,153			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		153,361		153,361		153,361		153,361			39
40	Barber and Beauty Shops			11,704	11,704		11,704		11,704			40
41	Coffee and Gift Shops			6,417	6,417		6,417	(6,187)	230			41
42	Provider Participation Fee			61,868	61,868		61,868		61,868			42
43	Other (specify):* <b>Non-allowable cost</b>	49,073		136,991	186,064		186,064	(186,064)				43
44	<b>TOTAL Special Cost Centers</b>	49,073	153,361	216,980	419,414		419,414	(192,251)	227,163			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,868,593	562,573	3,079,764	6,510,930		6,510,930	(231,798)	6,279,132			45

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5,881)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,790)	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	62,582	30		9
10	Interest and Other Investment Income	(14,940)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(314)	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	55	43		18
19	Entertainment	(4,249)	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	(28,734)	43		24
25	Fund Raising, Advertising and Promotional	(39,782)	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 PG5A	(193,745)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (231,798)		\$	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>	\$ (231,798)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Bethesda Home & Retirement Center

ID# 0012229

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expense	\$ (67,934)	43	1
2	Cable TV	(8,121)	43	2
3	Non-allowable legal fees	(60,568)	43	3
4	Chamber of Commerce dues	(185)	20	4
5	Offset jury duty revenue	(52)	21	5
6	Offset thrift shop revenue	(1,066)	21	6
7	Offset gift shop revenue	(6,187)	41	7
8	Medicare X-Ray & Lab Services	(9,610)	43	8
9	Real estate taxes - Florida property	(3,000)	43	9
10	Real estate taxes - rental houses	(26,200)	43	10
11	Other expenses - rental houses	(1,254)	43	11
12	Prior period adjustment	2,882	43	12
13	Offset miscellaneous income	(4,504)	21	13
14	Reclass R&M to Improvements	(8,143)	6	14
15	Life Enrichment Outings & Dinners	834	43	15
16	Volunteer Expense	(637)	43	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>	(193,745)		49

## STATE OF ILLINOIS

Summary A

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

# 0012229

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

## 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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,881)	0	0	0	0	0	0	0	0	0	0	(5,881)	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	(8,143)	0	0	0	0	0	0	0	0	0	0	(8,143)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(14,024)</b>	<b>0</b>	<b>(14,024)</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	(185)	0	0	0	0	0	0	0	0	0	0	(185)	20
21	Clerical & General Office Expenses	(12,412)	0	0	0	0	0	0	0	0	0	0	(12,412)	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>(12,597)</b>	<b>0</b>	<b>(12,597)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(26,621)</b>	<b>0</b>	<b>(26,621)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/2009 Ending:

12/31/2009

## 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	62,582	0	0	0	0	0	0	0	0	0	0	62,582	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(14,940)	0	0	0	0	0	0	0	0	0	0	(14,940)	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>47,642</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>47,642</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	(6,187)	0	0	0	0	0	0	0	0	0	0	(6,187)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(246,632)	0	0	0	0	0	0	0	0	0	0	(246,632)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(252,819)</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>(252,819)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(231,798)	0	0	0	0	0	0	0	0	0	0	(231,798)	45

**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: 01/01/2009 Ending: 12/31/2009

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									\$		1
2	N/A										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:

01/01/2009

Ending: 2/31/2009

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

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.

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				N/A					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:

01/01/2009

Ending:

12/31/2009

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 Long-Term</b>																			
1	IHFA Revenue Bonds 1999a		X	Renovations/Improvements	Interest - Var.	11/01/99	\$ 3,880,000	\$ 2,365,000	09/01/14	0.0625	\$ 188,589	1							
2												2							
3												3							
4												4							
5												5							
<b>Working Capital</b>																			
6	Fifth Third Banks		X	Working Capital	\$7,660.44	10/26/09	397,100	385,466	10/26/14	0.0591	6,612	6							
7												7							
8												8							
9	<b>TOTAL Facility Related</b>				\$7,660.44		\$ 4,277,100	\$ 2,750,466			\$ 195,201	9							
<b>B. Non-Facility Related*</b>																			
10												10							
11									Offset Interest Income		(14,940)	11							
12												12							
13												13							
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (14,940)	14							
15	<b>TOTALS (line 9+line14)</b>						\$ 4,277,100	\$ 2,750,466			\$ 180,261	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.)





Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

01/01/2009 Ending:

12/31/2009

**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

Land - Sayre Avenue (formerly rental houses)

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		548,347	5
6	162	1991	1991	2,123,475	42,470	50	42,470		804,564	6
7		1997	1997	263,808	13,190	20	13,190		148,420	7
8										8
<b>Improvement Type**</b>										
9	Various		1956	4,130	64	64	64		3,402	9
10	Various		1957	4,771					4,771	10
11	Various		1958	14,177	141	62	141		12,702	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		1,019,211	19
20	Various		1987	6,537	218	30	218		4,903	20
21	Various		1988	50,000		20			50,000	21
22	Various		1991	1,358,192	46,356	Various	46,356		842,541	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		93,722	27
28	Various		1997	123,231	8,238	Various	8,238		114,140	28
29	Various		1998	124,461	9,605	Various	9,605		111,535	29
30	Various		1999	215,640	5,994	Various	5,994		215,640	30
31	Various		2000	1,119,263	57,254	Various	57,254		529,212	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:

01/01/2009 Ending: 12/31/2009

## 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	Improvements - Office	2001	\$ 4,721	\$	5	\$	\$	\$ 4,721	37
38	Carpeting	2001	810		5			810	38
39	Stair Landing	2001	7,180	718	10	718		6,402	39
40	Door Replacement	2001	18,583	1,858	10	1,858		16,259	40
41	Stair Landing	2001	1,260	63	20	63		551	41
42	Fire Alarm Study	2001	5,000	250	20	250		2,125	42
43	4th Floor Door Replacement	2001	4,972	249	20	249		2,073	43
44	Center Bldg Nurses Station	2001	11,803	1,180	10	1,180		9,834	44
45	3N Nurse Call System	2001	2,109	211	10	211		1,758	45
46	Roof Repair	2001	6,830	683	10	683		5,679	46
47	Signage	2001	2,270	227	10	227		1,891	47
48	Roof Repair	2001	19,407	1,941	10	1,941		16,012	48
49	Faucets	2001	9,116	912	10	912		7,447	49
50	Ceiling Repair	2001	1,563	156	10	156		1,275	50
51	Telephone Wiring	2001	1,535	154	10	154		1,243	51
52	Concrete Landing	2001	8,900	297	30	297		2,672	52
53	Boiler Replacement	2001	900	30	30	30		270	53
54	Boiler Replacement	2001	4,053	135	30	135		1,204	54
55	Ceiling	2001	405	14	30	14		123	55
56	Boiler Project	2001	582	19	30	19		163	56
57	Viking Room Lighting	2001	2,191	219	10	219		1,862	57
58	Draperies	2001	1,155	116	10	116		1,042	58
59	Fire Alarm	2001	1,297	130	10	130		1,158	59
60	Walk-in Freezer	2001	942	94	10	94		768	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	\$ 274,676		\$ 274,676	\$	\$ 5,330,604	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:

01/01/2009 Ending: 12/31/2009

## 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>		\$ 8,494,867	\$ 274,676		\$ 274,676	\$	\$ 5,330,604	1
2	Faucets	2002	8,805	881	10	881		7,047	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	552	7
8	Wall Rails	2002	1,387		10	139	139	556	8
9	Architect Fees	2002	643		10	64	64	256	9
10	Improvements-Activity Room	2002	54,789		10	5,479	5,479	21,916	10
11	Improvements-Activity Room	2002	811		10	81	81	324	11
12	1st Floor Flooring	2002	1,680	168	10	168		1,344	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	236	15
16	Brick Work	2002	1,020		10	102	102	408	16
17	Door Electrical Work	2002	510		10	51	51	204	17
18	Drywall and Hardware	2002	921		10	92	92	368	18
19	Ceiling Tile	2002	639		10	64	64	256	19
20	Access Control	2002	637		10	64	64	256	20
21	Access Control	2002	955		10	96	96	384	21
22	Dampers	2002	1,174		10	117	117	468	22
23	Freezer Repairs	2002	1,040		10	104	104	416	23
24	Elevator Repairs	2002	705		10	71	71	284	24
25	Sprinkler Repairs	2002	565		10	57	57	228	25
26	Freezer Repairs	2002	1,023		10	102	102	408	26
27	Freezer Repairs	2002	1,030		10	103	103	412	27
28	Landscaping	2003	62,514	4,168	15	4,168		26,744	28
29	Landscaping	2003	108	7	15	7		45	29
30	Landscaping	2003	40,940	2,729	15	2,729		17,512	30
31	Landscaping	2003	22,495	1,500	15	1,500		9,650	31
32	Auditorium Construction	2003	385,633	25,709	15	25,709		179,963	32
33	Fire Alarm	2003	58,250	3,883	15	3,883		24,269	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,171,288	\$ 313,721		\$ 320,704	\$ 6,983	\$ 5,651,280	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:

01/01/2009 Ending: 12/31/2009

## 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 12B, Carried Forward</b>		\$ 9,171,288	\$ 313,721		\$ 320,704	\$ 6,983	\$ 5,651,280	1
2	Construction Monitoring	2003	18,954	1,264	15	1,264		7,900	2
3	Fire Alarm	2003	344,942	22,996	15	22,996		151,841	3
4	Auditorium Sound System	2003	1,840		5			1,840	4
5	Chiller	2003	12,733	849	15	849		5,448	5
6	Chiller	2003	25,467	1,698	15	1,698		10,895	6
7	A/C's	2003	4,840		5			4,840	7
8	A/C's	2003	1,234		5			1,234	8
9	Parking Lot resurfacing	2003	1,542		10	154	154	616	9
10	Smoke Detectors	2003	599		10	60	60	240	10
11	Circulator Pump	2003	1,071		10	107	107	428	11
12	Valve Bodies & Actuators	2003	1,017		10	102	102	408	12
13	Elevator Door Lock	2003	521		10	52	52	208	13
14	Faucets	2003	551		10	55	55	220	14
15	Walk-in Freezer Repair	2003	1,093		10	109	109	436	15
16	Carpet/Vinyl Flooring	2003	1,610		10	161	161	644	16
17	Carpet/Vinyl Flooring	2003	1,405		10	141	141	564	17
18	Roof/Gutter Repair	2003	15,190		10	1,519	1,519	6,076	18
19									19
20	Insolar Windows	2004	17,900	1,790	10	1,790		9,398	20
21	Nexus Technologies	2004	2,340	156	15	156		936	21
22	Convergint Technologies	2004	3,250	217	15	217		1,302	22
23	Studio One	2004	9,876	988	10	988		5,928	23
24	Noland Sales - Carpeting	2004	37,170	6,195	6	6,195		37,170	24
25									25
26	Elevator Upgrade	2006	203,667	5,092	20	5,092		15,459	26
27	Hot Water Heater Repairs	2006	27,730	2,773	5	2,773		13,865	27
28	Repair of Water Booster Pumps	2006	13,557	1,356	5	1,356		6,779	28
29	Fire Alarm Upgrade	2006	2,600	260	5	260		1,300	29
30	Elevator Electrical Repair	2006	7,871	332	12	332		1,652	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,931,858	\$ 359,687		\$ 369,130	\$ 9,443	\$ 5,938,907	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	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>		\$ 9,931,858	\$ 359,687		\$ 369,130	\$ 9,443	\$ 5,938,907	1
2	Major repairs to Boiler	2007	13,099	1,310	10	1,310		2,812	2
3	Re-key Administrative Wing	2007	3,607	721	5	721		1,502	3
4	Tuckpointing West and North Buildings	2007	4,500	450	10	450		975	4
5	Garbage Disposal	2007	4,303	861	5	861		1,794	5
6									6
7	Removed nursing station, cabinets, electrical and	2008	3,775	755	5	755		1,133	7
8	made into a common area								8
9									9
10	Flooring - Floors 1, 2 & 3	2009	92,142	12,798	6	7,679	(5,119)	7,679	10
11	Tuckpointing West Building	2009	6,150	167	10	308	141	308	11
12	Boiler replacement/repair	2009	6,322	70	15	211	141	211	12
13	Electrical panel work	2009	5,427		15	181	181	181	13
14	Mural and awning	2009	2,947	97	10	147	50	147	14
15	Parking lot paving	2009	3,675	20	15	123	103	123	15
16									16
17	Reclass R&M - Air conditioning repairs	2009	8,143		10	407	407	407	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>		\$ 10,085,949	\$ 376,936		\$ 382,283	\$ 5,347	\$ 5,956,180	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	\$ 620,001	\$ 64,547	\$ 122,258	\$ 57,711	5-10	\$ 753,051	71
72	Current Year Purchases	24,006	3,477	3,001	(476)	3-5	3,001	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 644,007	\$ 68,024	\$ 125,259	\$ 57,235		\$ 756,052	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)	\$ 10,797,716	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 444,960	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 507,542	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 62,582	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,768,597	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	Land - Sayre Avenue	1,883,678			89
90					90
91	TOTALS	\$ 3,368,564	\$ 30,085	\$ 647,756	91

G. Construction-in-Progress

	Description	Cost	
92	Strategic Planning	\$	92
93	Capitalized Expenses	312,636	93
94			94
95		\$ 312,636	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 \_\_\_\_\_.

N/A

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: \$ 9,350 Description: Senior TV equipment lease - \$9,350

(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. /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><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	\$	1,678	\$ 120,821	\$	1,678	\$ 120,821	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		338	24,343		338	24,343	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		2,930	210,928	439	2,930	211,367	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				153,361		153,361	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>			\$	4,946	\$ 356,092	\$ 153,800	4,946	\$ 509,892	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: **01/01/2009**

Ending:

**12/31/2009****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 721,229	\$ 721,229	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance ( <u>164,368</u> )	1,230,690	1,230,690	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,997	29,997	6
7	Other Prepaid Expenses	47,705	47,705	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>	\$ 2,029,621	\$ 2,029,621	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	192,749	192,749	12
13	Land	29,042	11,395	13
14	Buildings, at Historical Cost	3,174,978	3,227,006	14
15	Leasehold Improvements, at Historical Cost	8,003,298	6,858,943	15
16	Equipment, at Historical Cost	594,701	700,372	16
17	Accumulated Depreciation (book methods)	(6,701,028)	(6,768,597)	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 See Sch17A	2,168,699	2,168,699	22
23	Other(specify): <u>Bond Costs - NET</u>	42,583	42,583	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,505,022	\$ 6,433,150	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,534,643	\$ 8,462,771	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 118,853	\$ 118,853	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	257,409	257,409	28
29	Short-Term Notes Payable	385,466	385,466	29
30	Accrued Salaries Payable	148,129	148,129	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,380	5,380	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	49,088	49,088	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Payroll Liabilities</u>	87,043	87,043	36
37	<u>Accrued Expenses</u>	184,633	184,633	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,236,001	\$ 1,236,001	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	2,365,000	2,365,000	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>	\$ 2,365,000	\$ 2,365,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,601,001	\$ 3,601,001	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,933,642	\$ 4,861,770	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,534,643	\$ 8,462,771	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

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

Provider #: 0012229

1/1/2009 to 12/31/2009

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

Line 22 - Other Long Term Assets

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Land - Sayre Avenue	1,883,678	1,883,678
Strategic Planning-CIP (NET)	285,021	285,021
<b>Total</b>	<u>2,168,699</u>	<u>2,168,699</u>

SEE ACCOUNTANTS' COMPILATION REPORT

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>5,562,704</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>5,562,704</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>370,943</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>Rounding</b>	<b>(5)</b>	<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>370,938</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>5,933,642</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

# 0012229

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

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	\$ 5,465,960	1
2	Discounts and Allowances for all Levels	(1,215,512)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,250,448	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	701,367	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 701,367	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	10,167	12
13	Barber and Beauty Care	13,528	13
14	Non-Patient Meals	7,437	14
15	Telephone, Television and Radio	18,496	15
16	Rental of Facility Space		16
17	Sale of Drugs	145,351	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,248	19
20	Radiology and X-Ray	4,530	20
21	Other Medical Services	209,511	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 411,268	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	869,279	24
25	Interest and Other Investment Income***	8,734	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 878,013	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Sch 19A	6,412	28
28a	See Sch 19A	634,365	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 640,777	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,881,873	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,250,265	31
32	Health Care	2,428,009	32
33	General Administration	1,763,731	33
<b>B. Capital Expense</b>			
34	Ownership	649,511	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	357,546	35
36	Provider Participation Fee	61,868	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,510,930	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	370,943	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 370,943	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**  
**01/01/09 to 12/31/09**

**Schedule 19A**

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Line 25	<u>Description</u>	<u>Amount</u>
	Dividend Income - JP Morgan	131
	Interest Income - JP Morgan	14,809
	Realized Gain/Loss - JP Morgan	7,681
	Change in Unrealized Loss - JP Morgan	(44,492)
		<u>(21,871)</u>

Line 28	<u>Description</u>	<u>Amount</u>
	MISCELLANEOUS INCOME	4,504
	APARTMENT LAUNDRY	174
	JURY DUTY INCOME	52
	THRIFT SHOP INCOME	1,066
	VENDING INCOME	616
	<b>Total</b>	<u>6,412</u>

Line 28a	<u>Description</u>	<u>Amount</u>
	MAINTENANCE FEE - APARTMENTS	18,200
	AMORT OF DEF ENTRANCE FEE	59,797
	RESIDENT FINANCE FEE	1,626
	INCOME FROM JOINT VENTURE HRA	443,348
	<b>Total</b>	<u>522,971</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

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	2,190	2,324	\$ 94,852	\$ 40.81	1
2	Assistant Director of Nursing	2,112	2,324	74,844	32.20	2
3	Registered Nurses	12,211	14,157	455,089	32.15	3
4	Licensed Practical Nurses	11,976	13,425	309,594	23.06	4
5	CNAs & Orderlies	51,171	57,302	645,689	11.27	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,069	6,668	95,325	14.30	10
11	Social Service Workers	1,634	1,717	36,300	21.14	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,312	24,608	276,025	11.22	15
16	Dishwashers					16
17	Maintenance Workers	4,218	4,856	103,745	21.36	17
18	Housekeepers	13,023	14,995	157,537	10.51	18
19	Laundry	1,982	2,282	20,870	9.15	19
20	Administrator	1,901	1,954	121,149	62.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,992	15,556	402,655	25.88	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: MDS Coordinator	1,482	1,794	25,846	14.41	32
33	Other(specify) Marketing	1,512	1,664	49,073	29.49	33
34	TOTAL (lines 1 - 33)	148,785	165,626	\$ 2,868,593 *	\$ 17.32	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	\$ 129,817	1(3)	35
36	Medical Director	Monthly	7,625	9(3)	36
37	Medical Records Consultant	20	1,080	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,821	10(3)	39
40	Physical Therapy Consultant	28	1,699	10A(3)	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	17	860	11(3)	44
45	Social Service Consultant	390	20,076	12(3)	45
46	Other(specify) Chaplain	Monthly	9,550	11(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	455	\$ 172,528		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	500	\$ 26,087	10(3)	50
51	Licensed Practical Nurses	1,240	49,591	10(3)	51
52	Certified Nurse Assistants/Aides	2,601	61,777	10(3)	52
53	TOTAL (lines 50 - 52)	4,341	\$ 137,455		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	\$ 121,149	Workers' Compensation Insurance	\$ 196,762	IDPH License Fee	\$ 995	
				Unemployment Compensation Insurance	19,200	Advertising: Employee Recruitment	110	
				FICA Taxes	212,844	Health Care Worker Background Check		
				Employee Health Insurance	326,329	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	6 60	
				Illinois Municipal Retirement Fund (IMRF)*		Life Service Network & AAHSA Dues	6,125	
				Employer Match 403B Retirement Plan	32,456	Miscellaneous Licenses & Dues	1,286	
				Tuition Reimbursement	894	Miscellaneous Dues & Subscriptions	3,253	
				Other Employee Benefits	7,954			
				Life Insurance Basic	3,972	Less: Public Relations Expense	(185)	
				Bonus	6,034	Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 121,149				\$ 806,445			\$ 11,644	
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	
							Seminar Expense	
							See Attached Schedule	9,762
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$				\$			\$ 9,762	
C. Professional Services								
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
See Schedule 21A			\$ 161,908			\$		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 161,908				\$			\$ 9,762	

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

\*\*See instructions.

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

Provider #: 0012229

1/1/2009 to

12/31/2009

Schedule 21A

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Klein Dub Holleb	Legal	20,568
Elderlife	Legal	2,858
Daspin	Legal	844
Katten Muchin Rosenman	Legal	550
Michael Best Friedrich	Legal	359
Ungaretti	Legal	3,506
General Legal	Legal	40,000
Crowe, Chizek & Co.	Accounting	42,945
McGladrey & Pullen LLP	Accounting	8,516
Unemployment Consultants	State Unemployment Consultant	2,000
Equilibrium	Computer	20,626
Trustwave	Computer	1,082
Staples	Computer	336
IVANS	Computer	1,190
RH+	Computer	6,338
Total Electric	Computer	897
CDW Government	Computer	1,394
Ziegler Capital Markets Group	Bond Trust Fees	1,547
Bank of New York	Bond Trust Fees	4,766
Fitch, Inc.	Bond Trust Fees	1,200
Illinois Finance Authority	Bond Trust Fees	386

Total (agree to Schedule V, line 19, column 3) 161,908

Disallow non-allowable legal fees (60,568)

Disallow out of period legal fees

Total (agree to Schedule V, line 19, column 8) 101,340

**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	FY2006	FY2007	FY2008	FY2009
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								
2																				
3							N/A													
4																				
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: 01/01/2009 Ending: 12/31/2009**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 & AAHSA \$6,125
- (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? 4 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 39,747 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. \$ 61,868  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 7,437
- (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? N/A**  
**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: Wolf & Company
- (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.

**SEE ACCOUNTANTS' COMPILATION REPORT**