



Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

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 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	2,137	5,306	4,505	11,948	8	
9	SNF/PED					9	
10	ICF	3,116	5,611		8,727	10	
11	ICF/DD					11	
12	SC		3,672		3,672	12	
13	DD 16 OR LESS					13	
14	TOTALS	5,253	14,589	4,505	24,347	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 41.18%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES  NO

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

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

YES  NO

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

Date started 1925

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

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

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

YES  NO  If YES, enter number of beds certified 26 and days of care provided 4,505

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: 12/31/2010 Fiscal Year: 12/31/2010

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

Facility Name & ID Number Bethesda Home & Retirement Center # 0012229 Report Period Beginning: 01/01/2010 Ending: 12/31/2010

**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	268,515	44,282	135,994	448,791		448,791		448,791		1
2	Food Purchase		173,478		173,478		173,478	(6,101)	167,377		2
3	Housekeeping	111,033	39,742	43,493	194,268		194,268		194,268		3
4	Laundry	17,565	4,869		22,434		22,434		22,434		4
5	Heat and Other Utilities			181,072	181,072		181,072		181,072		5
6	Maintenance	105,502	3,615	192,449	301,566		301,566		301,566		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	502,615	265,986	553,008	1,321,609		1,321,609	(6,101)	1,315,508		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,594	6,594		6,594		6,594		9
10	Nursing and Medical Records	1,572,327	182,410	336,752	2,091,489		2,091,489		2,091,489		10
10a	Therapy		576	409,390	409,966		409,966		409,966		10a
11	Activities	106,253	27,884	10,922	145,059		145,059		145,059		11
12	Social Services	57,239	7	2,161	59,407		59,407		59,407		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,735,819	210,877	765,819	2,712,515		2,712,515		2,712,515		16
	<b>C. General Administration</b>										
17	Administrative	124,711			124,711		124,711		124,711		17
18	Directors Fees										18
19	Professional Services			235,901	235,901		235,901	(19,830)	216,071		19
20	Dues, Fees, Subscriptions & Promotions			44,607	44,607		44,607		44,607		20
21	Clerical & General Office Expenses	363,003	32,535	108,186	503,724		503,724	(109,450)	394,274		21
22	Employee Benefits & Payroll Taxes			740,821	740,821		740,821		740,821		22
23	Inservice Training & Education			3,668	3,668		3,668		3,668		23
24	Travel and Seminar			4,643	4,643		4,643		4,643		24
25	Other Admin. Staff Transportation			4,348	4,348		4,348		4,348		25
26	Insurance-Prop.Liab.Malpractice			120,572	120,572		120,572		120,572		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	487,714	32,535	1,262,746	1,782,995		1,782,995	(129,280)	1,653,715		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,726,148	509,398	2,581,573	5,817,119		5,817,119	(135,381)	5,681,738		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.

## STATE OF ILLINOIS

Facility Name &amp; ID Number

Bethesda Home &amp; Retirement Center

#0012229

Report Period Beginning:

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	<b>D. Ownership</b>							
30	Depreciation			430,567	430,567		430,567	87,788
31	Amortization of Pre-Op. & Org.							
32	Interest			176,062	176,062		176,062	(7,330)
33	Real Estate Taxes							
34	Rent-Facility & Grounds							
35	Rent-Equipment & Vehicles			10,200	10,200		10,200	
36	Other (specify):*							
37	<b>TOTAL Ownership</b>			616,829	616,829		616,829	80,458
	<b>Ancillary Expense</b>							
	<b>E. Special Cost Centers</b>							
38	Medically Necessary Transportation							
39	Ancillary Service Centers		216,172		216,172		216,172	
40	Barber and Beauty Shops			18,245	18,245		18,245	
41	Coffee and Gift Shops			3,419	3,419		3,419	(3,274)
42	Provider Participation Fee			62,630	62,630		62,630	
43	Other (specify):* <b>Non-Allowable Cos</b>	49,582		125,397	174,979		174,979	(174,979)
44	<b>TOTAL Special Cost Centers</b>	49,582	216,172	209,691	475,445		475,445	(178,253)
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,775,730	725,570	3,408,093	6,909,393		6,909,393	(233,176)

\*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

Adjusted Total	FOR BHF USE ONLY		
	8	9	
518,355			30
			31
168,732			32
			33
			34
10,200			35
			36
697,287			37
			38
216,172			39
18,245			40
145			41
62,630			42
			43
297,192			44
6,676,217			45

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	(6,101)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,661)	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	87,788	30		9
10	Interest and Other Investment Income	(7,330)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(343)	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	(1,655)	43		18
19	Entertainment	(4,017)	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	(44,746)	43		24
25	Fund Raising, Advertising and Promotional	(23,335)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(226,776)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (233,176)		\$	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>	\$ (233,176)		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: 01/01/2010

Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Expense	\$ (49,600)	43	1
2	Cable TV	(11,026)	43	2
3	Non-allowable legal fees	(19,830)	43	3
4	Offset jury duty revenue	(34)	21	4
5	Offset thrift shop revenue	(2,558)	21	5
6	Offset gift shop revenue	(3,274)	21	6
7	Medicare X-Ray & Lab Services	(27,569)	43	7
8	Real estate taxes - Florida property	(1,800)	43	8
9	Life Enrichment Outings & Dinners	1,475	43	9
10	Real estate taxes - rental houses	(9,532)	43	10
11	Other expenses - rental houses	(2,472)	43	11
12	Volunteer Expense	(481)	43	12
13	Utilities - rental houses	141	43	13
14	Repairs & Maintenance - rental houses	(19)	43	14
15	Offset miscellaneous income	(39,068)	21	15
16	Marketing Salary	(61,129)	21	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	See Accountants' Compilation Report			48
49	<b>Total</b>	(226,776)		49

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	Total		\$			\$	\$ *	14

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

**VII. RELATED PARTIES (continued)**

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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V	N/A						17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	0	\$ *

\* 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: 01/01/2010 Ending: 12/31/2010

## 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:

01/01/2010

Ending: 2/31/2010

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Bethesda Home &amp; Retirement Center

# 0012229

Report Period Beginning:

01/01/2010

Ending:

12/31/2010

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6	7	8	9	10												
												Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
													YES	NO				Original	Balance			
	<b>A. Directly Facility Related</b>																					
	<b>Long-Term</b>																					
1	IHFA Revenue Bonds 1999a		X	Renovations/Improvements	Interest-Var	11/01/99	\$ 3,880,000	\$ 2,145,000	09/01/14	0.0635	\$ 154,571	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	314,417	10/26/14	0.0591	21,491	6										
7												7										
8	Fifth Third Banks		X	Working Capital	Interest Monthly	10/26/10	100,000	100,000	10/26/11	Prime		8										
9	TOTAL Facility Related				\$7,660.44		\$ 4,377,100	\$ 2,559,417			\$ 176,062	9										
	<b>B. Non-Facility Related*</b>																					
10												10										
11										Offset Interest Income	(7,330)	11										
12												12										
13												13										
14	TOTAL Non-Facility Related						\$	\$			\$ (7,330)	14										
15	TOTALS (line 9+line14)						\$ 4,377,100	\$ 2,559,417			\$ 168,732	15										

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2009 report.				\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2009		\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2005	_____	8		
	2006	_____	9		
	2007	_____	10		
	2008	_____	11		
	2009	_____	12		
<b>Not for profit entity. Exempt from real estate tax.</b>					
				<b>FOR BHF USE ONLY</b>	
	13	FROM R. E. TAX STATEMENT FOR 2009	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

# 2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethesda Home & Retirement Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT Marc Arndt

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

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

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>N/A - not for profit</u>	<u>N/A</u>	\$ _____	\$ _____
2.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
3.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
4.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
5.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
6.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
7.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
8.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
9.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
10.	<u>_____</u>	<u>_____</u>	\$ _____	\$ _____
<b>TOTALS</b>			\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? N/A YES \_\_\_\_\_ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

See Accountants' Compilation Report

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning:

01/01/2010 Ending:

12/31/2010

**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:

(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>\$ 11,392</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 11,392</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		558,455	5
6	162	1991	1991	2,123,475	42,470	50	42,470		847,034	6
7		1997	1997	263,808	13,190	20	13,190		161,610	7
8										8
<b>Improvement Type**</b>										
9	Various		1956	4,130	64	64	64		3,466	9
10	Various		1957	4,771					4,771	10
11	Various		1958	14,177	141	62	141		12,843	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		1,083,962	19
20	Various		1987	6,537	218	30	218		5,121	20
21	Various		1988	50,000		20			50,000	21
22	Various		1991	1,358,192	46,356	Various	46,356		888,897	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		100,353	27
28	Various		1997	123,231	8,238	Various	8,238		122,378	28
29	Various		1998	124,461	9,605	Various	9,605		121,140	29
30	Various		1999	215,640		Various			215,640	30
31	Various		2000	1,119,263	57,254	Various	57,254		586,466	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:

01/01/2010 Ending: 12/31/2010

## 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		7,120	39
40	Door Replacement	2001	18,583	1,858	10	1,858		18,117	40
41	Stair Landing	2001	1,260	63	20	63		614	41
42	Fire Alarm Study	2001	5,000	250	20	250		2,375	42
43	4th Floor Door Replacement	2001	4,972	249	20	249		2,322	43
44	Center Bldg Nurses Station	2001	11,803	1,180	10	1,180		11,014	44
45	3N Nurse Call System	2001	2,109	211	10	211		1,969	45
46	Roof Repair	2001	6,830	683	10	683		6,362	46
47	Signage	2001	2,270	227	10	227		2,118	47
48	Roof Repair	2001	19,407	1,941	10	1,941		17,953	48
49	Faucets	2001	9,116	912	10	912		8,359	49
50	Ceiling Repair	2001	1,563	156	10	156		1,431	50
51	Telephone Wiring	2001	1,535	154	10	154		1,397	51
52	Concrete Landing	2001	8,900	297	30	297		2,969	52
53	Boiler Replacement	2001	900	30	30	30		300	53
54	Boiler Replacement	2001	4,053	135	30	135		1,339	54
55	Ceiling	2001	405	14	30	14		137	55
56	Boiler Project	2001	582	19	30	19		182	56
57	Viking Room Lighting	2001	2,191	219	10	219		2,081	57
58	Draperies	2001	1,155	116	10	116		1,155	58
59	Fire Alarm	2001	1,297	130	10	130		1,288	59
60	Walk-in Freezer	2001	942	94	10	94		862	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	\$ 268,682		\$ 268,682	\$	\$ 5,599,283	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:

01/01/2010 Ending: 12/31/2010

## 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	\$ 268,682		\$ 268,682	\$	\$ 5,599,283	1
2	Faucets	2002	8,805	881	10	881		7,928	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	690	7
8	Wall Rails	2002	1,387		10	139	139	695	8
9	Architect Fees	2002	643		10	64	64	320	9
10	Improvements-Activity Room	2002	54,789		10	5,479	5,479	27,395	10
11	Improvements-Activity Room	2002	811		10	81	81	405	11
12	1st Floor Flooring	2002	1,680	168	10	168		1,512	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	295	15
16	Brick Work	2002	1,020		10	102	102	510	16
17	Door Electrical Work	2002	510		10	51	51	255	17
18	Drywall and Hardware	2002	921		10	92	92	460	18
19	Ceiling Tile	2002	639		10	64	64	320	19
20	Access Control	2002	637		10	64	64	320	20
21	Access Control	2002	955		10	96	96	480	21
22	Dampers	2002	1,174		10	117	117	585	22
23	Freezer Repairs	2002	1,040		10	104	104	520	23
24	Elevator Repairs	2002	705		10	71	71	355	24
25	Sprinkler Repairs	2002	565		10	57	57	285	25
26	Freezer Repairs	2002	1,023		10	102	102	510	26
27	Freezer Repairs	2002	1,030		10	103	103	515	27
28	Landscaping	2003	62,514	4,168	15	4,168		30,912	28
29	Landscaping	2003	108	7	15	7		52	29
30	Landscaping	2003	40,940	2,729	15	2,729		20,241	30
31	Landscaping	2003	22,495	1,500	15	1,500		11,150	31
32	Auditorium Construction	2003	385,633	25,709	15	25,709		205,672	32
33	Fire Alarm	2003	58,250	3,883	15	3,883		28,152	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,171,288	\$ 307,727		\$ 314,710	\$ 6,983	\$ 5,965,987	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:

01/01/2010 Ending: 12/31/2010

**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	\$ 307,727		\$ 314,710	\$ 6,983	\$ 5,965,987	1
2	Construction Monitoring	2003	18,954	1,264	15	1,264		9,164	2
3	Fire Alarm	2003	344,942	22,996	15	22,996		174,837	3
4	Auditorium Sound System	2003	1,840		5			1,840	4
5	Chiller	2003	12,733	849	15	849		6,297	5
6	Chiller	2003	25,467	1,698	15	1,698		12,593	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	770	9
10	Smoke Detectors	2003	599		10	60	60	300	10
11	Circulator Pump	2003	1,071		10	107	107	535	11
12	Valve Bodies & Actuators	2003	1,017		10	102	102	510	12
13	Elevator Door Lock	2003	521		10	52	52	260	13
14	Faucets	2003	551		10	55	55	275	14
15	Walk-in Freezer Repair	2003	1,093		10	109	109	545	15
16	Carpet/Vinyl Flooring	2003	1,610		10	161	161	805	16
17	Carpet/Vinyl Flooring	2003	1,405		10	141	141	705	17
18	Roof/Gutter Repair	2003	15,190		10	1,519	1,519	7,595	18
19									19
20	Insolar Windows	2004	17,900	1,790	10	1,790		11,188	20
21	Nexus Technologies	2004	2,340	156	15	156		1,092	21
22	Convergint Technologies	2004	3,250	217	15	217		1,519	22
23	Studio One	2004	9,876	988	10	988		6,916	23
24	Noland Sales - Carpeting	2004	37,170		6			37,170	24
25									25
26	Elevator Upgrade	2006	203,667	5,092	20	5,092		20,551	26
27	Hot Water Heater Repairs	2006	27,730	2,773	5	2,773		16,638	27
28	Repair of Water Booster Pumps	2006	13,557	1,356	5	1,356		8,135	28
29	Fire Alarm Upgrade	2006	2,600	260	5	260		1,560	29
30	Elevator Electrical Repair	2006	7,871	332	12	332		1,984	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,931,858	\$ 347,498		\$ 356,941	\$ 9,443	\$ 6,295,845	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:

01/01/2010 Ending: 12/31/2010

## 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	\$ 347,498		\$ 356,941	\$ 9,443	\$ 6,295,845	1
2	Major repairs to Boiler	2007	13,099	1,310	10	1,310		4,122	2
3	Re-key Administrative Wing	2007	3,607	721	5	721		2,223	3
4	Tuckpointing West and North Buildings	2007	4,500	450	10	450		1,425	4
5	Garbage Disposal	2007	4,303	861	5	861		2,655	5
6									6
7	Removed nursing station, cabinets, electrical and	2008	3,775	755	5	755		1,888	7
8	made into a common area								8
9									9
10	Flooring - Floors 1, 2 & 3	2009	92,142	15,357	6	15,357		23,036	10
11	Tuckpointing West Building	2009	6,150	615	10	615		923	11
12	Boiler replacement/repair	2009	6,322	421	15	421		632	12
13	Electrical panel work	2009	5,427		15	362	362	543	13
14	Mural and awning	2009	2,947	389	10	389		536	14
15	Parking lot paving	2009	3,675	245	15	245		368	15
16									16
17	Reclass R&M - Air conditioning repairs	2009	8,143		10	814	814	1,221	17
18									18
19	Boiler Replacement	2010	13,479	899	15	449	(450)	449	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>		\$ 10,099,428	\$ 369,521		\$ 379,690	\$ 10,169	\$ 6,335,866	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	\$ 644,007	\$ 48,866	\$ 128,260	\$ 79,394	5-10	\$ 881,315	71
72	Current Year Purchases	83,238	12,180	10,405	(1,775)	3-5	10,405	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 727,245	\$ 61,046	\$ 138,665	\$ 77,619		\$ 891,720	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)	\$ 10,894,430	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 430,567	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 518,355	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 87,788	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,283,951	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	\$	86
87	Furnishings	6,074	1,215		87
88					88
89	Land - Sayre Avenue	1,883,678			89
90					90
91	TOTALS	\$ 3,368,564	\$ 30,085	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Strategic Planning	\$	92
93	Capitalized Expenses	355,763	93
94			94
95		\$ 355,763	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: \$ 10,200 Description: Senior TV equipment lease - \$10,200

(Attach a schedule detailing the breakdown of movable equipment)

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

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2011</u>	\$ _____
13.	<u>/2012</u>	\$ _____
14.	<u>/2013</u>	\$ _____

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	2,384	\$ 171,646	\$	2,384	\$ 171,646	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		404	29,122		404	29,122	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2,3)	hrs		2,876	207,069	576	2,876	207,645	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				216,172		216,172	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>			\$	5,664	\$ 407,837	\$ 216,748	5,664	\$ 624,585	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# 0012229Report Period Beginning: 01/01/2010Ending: 12/31/2010

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2010

(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	\$ 616,057	\$ 616,057	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>143,153</u> )	1,821,777	1,821,777	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,860	29,860	6
7	Other Prepaid Expenses	52,549	52,549	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>	\$ 2,520,243	\$ 2,520,243	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	209,133	209,133	12
13	Land	29,039	11,392	13
14	Buildings, at Historical Cost	3,174,978	3,227,006	14
15	Leasehold Improvements, at Historical Cost	8,016,132	6,872,422	15
16	Equipment, at Historical Cost	679,479	783,610	16
17	Accumulated Depreciation (book methods)	(7,129,249)	(7,283,951)	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)	2,239,441	2,239,441	22
23	Other(specify): <u>Bond Costs - NET</u>	30,875	30,875	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,249,828	\$ 6,089,928	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,770,071	\$ 8,610,171	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 247,783	\$ 247,783	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	257,007	257,007	28
29	Short-Term Notes Payable	314,417	314,417	29
30	Accrued Salaries Payable	189,962	189,962	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,809	2,809	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	44,688	44,688	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Liabilities</u>	62,221	62,221	36
37	<u>Accrued Expenses</u>	136,142	136,142	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,255,029	\$ 1,255,029	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	100,000	100,000	39
40	Mortgage Payable			40
41	Bonds Payable	2,145,000	2,145,000	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>	\$ 2,245,000	\$ 2,245,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,500,030	\$ 3,500,029	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,270,041	\$ 5,110,142	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,770,071	\$ 8,610,171	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Bethesda Home & Retirement Center**

**Provider #: 0012229**

**1/1/2010 to 12/31/2010**

**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 (N	355,763	355,763
<b>Total</b>	<u>2,239,441</u>	<u>2,239,441</u>

See Accountants' Compilation Report

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>5,933,644</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>5,933,644</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>336,397</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>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>336,397</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>6,270,041</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: 01/01/2010

Ending: 12/31/2010

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,622,666	1
2	Discounts and Allowances for all Levels	(1,768,077)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,854,589	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	838,614	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 838,614	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	6,783	12
13	Barber and Beauty Care	20,694	13
14	Non-Patient Meals	6,101	14
15	Telephone, Television and Radio	17,591	15
16	Rental of Facility Space		16
17	Sale of Drugs	206,912	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	13,148	19
20	Radiology and X-Ray	3,490	20
21	Other Medical Services	264,839	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 539,558	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	677,785	24
25	Interest and Other Investment Income***	8,617	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 686,402	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See SCH19A	59,966	28
28a	See SCH19A	266,661	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 326,627	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,245,790	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,321,609	31
32	Health Care	2,712,515	32
33	General Administration	1,782,995	33
<b>B. Capital Expense</b>			
34	Ownership	616,829	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	412,815	35
36	Provider Participation Fee	62,630	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,909,393	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	336,397	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 336,397	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.

**Bethesda Home & Retirement Center**

**Provider #: 0012229**

**01/01/10 to 12/31/10**

**Schedule 19A**

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Line 25	Description	Amount
	Interest on Bank Accounts	343
	Dividend Income - JP Morgan	(12)
	Interest Income - JP Morgan	(7,661)
	Realized Gain/Loss - JP Morgan	(4,054)
	Change in Unrealized Loss - JP Morgan	<u>2,767</u>
		<u>(8,617)</u>

Line 28	Description	Amount
	MISCELLANEOUS INCOME	(39,068)
	APARTMENT LAUNDRY	-
	JURY DUTY INCOME	(34)
	THRIFT SHOP INCOME	(2,558)
	GRANTS	(17,500)
	VENDING INCOME	<u>(806)</u>
	<b>Total</b>	<u>(59,966)</u>

Line 28a	Description	Amount
	MAINTENANCE FEE - APARTMENTS	-
	AMORT OF DEF ENTRANCE FEE	-
	RESIDENT FINANCE FEE	-
	INCOME FROM JOINT VENTURE HRA	(266,661)

**Total**

(266,661)

See Accountants' Compilation Report

Facility Name & ID Number Bethesda Home & Retirement Center

# 0012229

Report Period Beginning: 01/01/2010

Ending:

12/31/2010

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	2,116	2,245	\$ 94,402	\$ 42.05	1
2	Assistant Director of Nursing	2,040	2,245	74,490	33.18	2
3	Registered Nurses	9,931	11,513	381,213	33.11	3
4	Licensed Practical Nurses	12,350	13,844	328,833	23.75	4
5	CNAs & Orderlies	51,372	57,526	667,665	11.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,567	7,216	106,253	14.72	10
11	Social Service Workers	2,502	2,628	57,239	21.78	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,017	23,242	268,515	11.55	15
16	Dishwashers					16
17	Maintenance Workers	4,165	4,795	105,502	22.00	17
18	Housekeepers	8,911	10,261	111,033	10.82	18
19	Laundry	1,619	1,864	17,565	9.42	19
20	Administrator	1,900	1,953	124,711	63.86	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,247	13,616	363,003	26.66	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 C: MDS Coordinator	1,432	1,733	25,724	14.84	32
33	Other(specify) Marketing	1,804	2,080	49,582	23.84	33
34	TOTAL (lines 1 - 33)	140,973	156,761	\$ 2,775,730 *	\$ 17.71	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	\$ 135,994	1(3)	35
36	Medical Director	Monthly	6,594	9(3)	36
37	Medical Records Consultant	20	11,344	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,696	10(3)	39
40	Physical Therapy Consultant	25	1,553	10A(3)	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	18	896	11(3)	44
45	Social Service Consultant	42	2,161	12(3)	45
46	Other(specify) <u>Chaplain</u>	Monthly	10,026	11(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	105	\$ 172,264		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	854	\$ 48,989	10(3)	50
51	Licensed Practical Nurses	3,017	127,470	10(3)	51
52	Certified Nurse Assistants/Aides	5,884	145,253	10(3)	52
53	TOTAL (lines 50 - 52)	9,755	\$ 321,712		53

SEE ACCOUNTANTS' COMPILATION REPORT



**Bethesda Home & Retirement Center**

**Provider #: 0012229**

**1/1/2010 to 12/31/2010**

**Schedule 21A**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Klein Dub Holleb	Legal	18,273
Michael Best Friedrich	Legal	1,073
Ungaretti	Legal	26,830
Life Safety Resources	Legal	125
General Legal	Legal	1,445
Marc Arndt	Accounting	53,613
Frost Ruttenberg & Rothblatt	Accounting	2,594
Jacksonwabash	Accounting	21,316
Wolf & Company	Accounting	39,590
Mcgladrey & Pullen LLP	Accounting	9,300
Unemployment Consultants	State Unemployment Consultant	1,500
Equilibrium	Computer	44,759
Trustwave	Computer	832
CFS	Computer	919
IVANS	Computer	825
RH+	Computer	4,486
McAfee	Computer	2,129
Data - Comm	Computer	338
CDW Government	Computer	820
Ziegler Capital Markets Group	Bond Trust Fees	1,495
Bank of New York	Bond Trust Fees	2,838
Fitch, Inc.	Bond Trust Fees	800

Total (agree to Schedule V, line 19, column 3)	235,901
Disallow non-allowable legal fees	(19,830)
Disallow out of period legal fees	
Total (agree to Schedule V, line 19, column 8)	<u>216,071</u>

See Accountants' Compilation Report

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
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: 01/01/2010 Ending: 12/31/2010**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 \$6,033
- (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. \$ 27,482 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 62,630  
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. \$ 6,101
- (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**

RECONCILIATION REPORT

Bethesda Home & Retire

03:36 PM

4/25/2011

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-233,176	equal to	-233,176	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	168,732	equal to	168,732	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	518,355	equal to	518,355	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	10,200	equal to	10,200	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	409,966	equal to	409,966	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	216,748	equal to	216,748	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,321,609	equal to	1,321,609	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	2,712,515	equal to	2,712,515	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	1,782,995	equal to	1,782,995	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	616,829	equal to	616,829	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	412,815	equal to	412,815	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	62,630	equal to	62,630	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,546,603	equal to	1,572,327	-25,724	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	106,253	equal to	106,253	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	57,239	equal to	57,239	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	268,515	equal to	268,515	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	105,502	equal to	105,502	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	111,033	equal to	111,033	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	17,565	equal to	17,565	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	124,711	equal to	124,711	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	363,003	equal to	363,003	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,775,730	equal to	2,775,730	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	135,994	< or = to	135,994	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	6,594	< or = to	6,594	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	336,752	< or = to	336,752	0	O.K.	Pg20 X14..X16+	B. & C.	i7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	10,922	< or = to	10,922	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,161	< or = to	2,161	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	124,711	equal to	124,711	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3

Supp. Sched.- Prof. Serv.	235,901	equal to	235,901	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	740,821	equal to	740,821	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	44,607	equal to	44,607	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,643	equal to	4,643	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	62,630	equal to	62,630	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to		0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	4,505	equal to	4,505	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4I	B.	14	8
Total loan balance	2,559,417	equal to	2,559,417	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	11,392	equal to	11,392	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	10,099,428	equal to	10,099,428	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	783,610	equal to	783,610	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	7,283,951	equal to	7,283,951	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	6,270,041	equal to	6,270,041	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	336,397	equal to	336,397	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	9,770,071	equal to	9,770,071	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Staff Nursing

Formula for this line does not include line 32 on page 20.