

Facility Name & ID Number Bethshan Association I & Bethshan Association II

7086, 30528 Report Period Beginning: 7/1/10 Ending: 6/30/11

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 _____

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	45	Intermediate/DD	45	16,425	4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	61	TOTALS	61	22,265	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		Medicaid Recipient	Private Pay	Other		
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	15,524			15,524	11
12	SC					12
13	DD 16 OR LESS	5,432			5,432	13
14	TOTALS	20,956			20,956	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.12%

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

721 (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)

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
 YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
 YES NO

I. On what date did you start providing long term care at this location?
 Date started 7/16/82 / 2/7/86

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 _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 2011 Fiscal Year: 2011

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

Facility Name & ID Number

Bethshan Association I & Bethshan Associati

27086, 30528

Report Period Beginning:

7/1/10

Ending:

6/30/11

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
	A. General Services										
1	Dietary	162,511	11,043	7,500	181,054		181,054		181,054		1
2	Food Purchase		148,425		148,425		148,425		148,425		2
3	Housekeeping	65,649	22,434	8,135	96,218		96,218		96,218		3
4	Laundry	11,529	5,706		17,235		17,235		17,235		4
5	Heat and Other Utilities			53,800	53,800		53,800		53,800		5
6	Maintenance	65,352	18,819	16,370	100,541		100,541		100,541		6
7	Other (specify):* scavenger			4,166	4,166		4,166		4,166		7
8	TOTAL General Services	305,041	206,427	89,971	601,439		601,439		601,439		8
	B. Health Care and Programs										
9	Medical Director			8,400	8,400		8,400		8,400		9
10	Nursing and Medical Records	1,623,600	51,227	17,226	1,692,053	(33,077)	1,658,976		1,658,976		10
10a	Therapy	113,891	2,672	8,796	125,359		125,359		125,359		10a
11	Activities	88,271	11,281		99,552		99,552		99,552		11
12	Social Services	15,215			15,215		15,215		15,215		12
13	CNA Training		4,016		4,016	33,077	37,093		37,093		13
14	Program Transportation		24,068		24,068		24,068		24,068		14
15	Other (specify):* Program Director	126,402			126,402		126,402		126,402		15
16	TOTAL Health Care and Programs	1,967,379	93,264	34,422	2,095,065		2,095,065		2,095,065		16
	C. General Administration										
17	Administrative	112,524			112,524		112,524		112,524		17
18	Directors Fees										18
19	Professional Services			22,084	22,084		22,084		22,084		19
20	Dues, Fees, Subscriptions & Promotions			17,951	17,951		17,951		17,951		20
21	Clerical & General Office Expenses	72,641	7,341	11,922	91,904		91,904	(9,693)	82,211		21
22	Employee Benefits & Payroll Taxes			561,578	561,578		561,578	(1,922)	559,656		22
23	Inservice Training & Education			2,586	2,586		2,586		2,586		23
24	Travel and Seminar			4,452	4,452		4,452		4,452		24
25	Other Admin. Staff Transportation			1,479	1,479		1,479		1,479		25
26	Insurance-Prop.Liab.Malpractice			41,477	41,477		41,477		41,477		26
27	Other (specify):* miscellaneous		2,971		2,971		2,971	(2,000)	971		27
28	TOTAL General Administration	185,165	10,312	663,529	859,006		859,006	(13,615)	845,391		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,457,585	310,003	787,922	3,555,510		3,555,510	(13,615)	3,541,895		29

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

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

Bethshan Association I & II
ID # 0027086 & 0030528
Schedule V, ISFR Reclassifications
FY2011

To:	Nurse Aid Training	Sch V, Ln 13	Training Wages	\$ 33,077.00
From:	Nursing & Medical Records	Sch V, Ln 10		

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	
	D. Ownership											
30	Depreciation			114,468	114,468		114,468		114,468			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			6,999	6,999		6,999	(36,049)	(29,050)			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			63,960	63,960		63,960		63,960			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			185,427	185,427		185,427	(36,049)	149,378			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			191,484	191,484		191,484		191,484			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			191,484	191,484		191,484		191,484			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,457,585	310,003	1,164,833	3,932,421		3,932,421	(49,664)	3,882,757			45

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

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(36,049)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(9,693)	21		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				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (45,742)		\$	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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (45,742)		37

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

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

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

BHF USE ONLY							
48		49		50		51	
							52

Bethshan Association I & Bethshan Association II

ID# 27086, 30528

Report Period Beginning: 7/1/10

Ending: 6/30/11

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non Direct Care Seminars	\$ 0	24	1
2	Fundraising Employee Benefits	(1,922)	22	2
3	Miscellaneous	(2,000)	27	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				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	Total	(3,922)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Bethshan Association I & Bethshan Association II

27086, 30528 Report Period Beginning:

7/1/10

Ending:

6/30/11

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
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	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
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	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(9,693)	0	0	0	0	0	0	0	0	0	0	(9,693)	21
22	Employee Benefits & Payroll Taxes	(1,922)	0	0	0	0	0	0	0	0	0	0	(1,922)	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):*	(2,000)	0	0	0	0	0	0	0	0	0	0	(2,000)	27
28	TOTAL General Administration	(13,615)	0	0	0	0	0	0	0	0	0	0	(13,615)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(13,615)	0	0	0	0	0	0	0	0	0	0	(13,615)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Bethshan Association I & Bethshan Association II

27086, 30528 Report Period Beginning:

7/1/10

Ending:

6/30/11

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)
	D. Ownership												
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(36,049)	0	0	0	0	0	0	0	0	0	0	(36,049) 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	TOTAL Ownership	(36,049)	0	0	0	0	0	0	0	0	0	0	(36,049) 37
	Ancillary Expense												
	E. Special Cost Centers												
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	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(49,664)	0	0	0	0	0	0	0	0	0	0	(49,664) 45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Bethshan Association	100%	Tibstra House	South Holland	Bethshan Foundation	Palos Heights	Charitable Corp

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

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

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

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Brian Dobben, President	BOD						1
2	Ira Slagter, Vice President	BOD						2
3	Donald Poortenga, Treasurer	BOD						3
4	Kim Lagestee-Mulder, Secretary	BOD						4
5	Wayne Boss	BOD						5
6	Judy Gill	BOD						6
7	James Hofman	BOD						7
8	Tom Lemmenes	BOD						8
9	Ann Payne	BOD						9
10	Gerald VanProoyen	BOD						10
11	Howard VanDyke	BOD						11
12	James VanKampen	BOD						12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Bethshan Association I & Bethshan Associati # 27086, 30528 Report Period Beginning: 7/1/10 Ending: 6/30/11

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											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

Facility Name & ID Number Bethshan Association I & Bethshan Association II

27086, 30528 Report Period Beginning:

7/1/10

Ending: 6/30/11

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	6	Maintenance	# beds	130	11	\$ 143,096	\$ 138,157	61	\$ 67,145	1
2	14	Program Transportation	# beds	130	11	28,345		61	13,300	2
3	17	Administration	# beds	130	11	224,495	224,495	61	105,340	3
4	19	Professional Services	# beds	130	11	46,919		61	22,016	4
5	20	Dues/Fees/Subscriptions	# beds	130	11	23,013		61	10,798	5
6	21	Clerical & General Office	# beds	130	11	173,351	154,800	61	81,342	6
7	22	Workers Comp	budgeted salaries	4,402,245	11	95,435		2,414,750	52,349	7
8	22	Other Employee Benefits	# beds	130	11	13,628		61	6,395	8
9	23	In Service Training	# beds	130	11	2,124		61	997	9
10	24	Seminars & Workshop	# beds	130	11	1,012		61	475	10
11	25	Staff Travel	# beds	130	11	3,153		61	1,479	11
12	26	Liability Insurance	# beds	130	11	33,464		61	15,702	12
13	27	Miscellaneous	# beds	130	11	4,120		61	1,933	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					\$ 792,155	\$ 517,452		\$ 379,271	25

Facility Name & ID Number

Bethshan Association I & Bethshan Associatic

#7086, 30528

Report Period Beginning:

7/1/10

Ending:

6/30/11

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense
		YES	NO				Original	Balance			
A. Directly Facility Related											
Long-Term											
1	Bess Tolsema		X	start-up capital		6/26/81	\$ 10,000	\$ 10,000	on demand	0.1000	\$ 1,000
2	various noteholders		X	start-up capital		various	121,200	121,200	on demand	0.4000	5,777
3											3
4											4
5											5
Working Capital											
6	First Midwest Bank		X	line of credit		7/28/10	250,000		8/4/10	0.4000	222
7											7
8											8
9	TOTAL Facility Related						\$ 381,200	\$ 131,200			\$ 6,999
B. Non-Facility Related*											
10											10
11											11
12											12
13											13
14	TOTAL Non-Facility Related						\$	\$			\$
15	TOTALS (line 9+line14)						\$ 381,200	\$ 131,200			\$ 6,999

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # _____

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

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

Promissory Noteholders

BETHSHAN ASSOCIATION
 PROMISSORY NOTE SCHEDULE
 FOR FY 2011

Vendor ID	NAME	NOTE #	AMOUNT	Dates Interest was Paid	Int. Rate	Interest	Paid
Tiemens D	Donald R. Tiemens Living Trust Agreement dated July 21, 2010	483	\$ 10,000.00	01-Aug-2010	6%	300.00	
Tiemens D				01-Feb-2011	4.33%	216.67	
Ipema Henr	Henry P. Ipema Revocable Living Trust Dated June 2, 2004	484	\$ 2,000.00	01-Aug-2010	6%	60.00	
Ipema Henr				01-Feb-2011	4.33%	43.33	
Ipema Henr	(redeemed April 21, 2011.)	484	\$ (2,000.00)	21-Apr-2011	4%	17.53	
Chilton W	Winnie Chilton	487	\$ 10,000.00	01-Aug-2010	6%	300.00	
Chilton W				01-Feb-2011	4.33%	216.67	
			<u>\$ 20,000.00</u>			<u>\$ 1,154.20</u>	
Post	Peter M Post, Sr. (Peter M. Post Jr and Deborah J VanEps, Beneficia	435	\$ 10,000.00	01-Sep-2010	6%	300.00	
Post	(redeemed February 7, 2011.)		\$ (10,000.00)	07-Feb-2011	4%	175.34	
Meyer John	John B. & Linda L. Meyer Jt Ten WROS	438	\$ 10,000.00	01-Sep-2010	6%	300.00	
Meyer John				01-Mar-2011	4%	200.00	
Dykstra C	Cornelius and Eldene Dykstra	448	\$ 10,000.00	01-Sep-2010	6%	300.00	
Dykstra C				01-Mar-2011	4%	200.00	
TiemersmaD	David & Amy Tiemersma	452	\$ 2,000.00	01-Sep-2010	6%	60.00	
TiemersmaD				01-Mar-2011	4%	40.00	
Parrish R	Robert J or Charlotte Parrish	453	\$ 10,000.00	01-Sep-2010	6%	300.00	
Parrish R				01-Mar-2011	4%	200.00	
Ooms Lois	Lois J Ooms Living Trust	455	\$ 5,000.00	01-Sep-2010	6%	150.00	
Ooms Lois				01-Mar-2011	4%	100.00	
Ooms Herb	Herbert &/or Estelle Ooms Living	502	\$ 10,000.00	01-Sep-2010	6%	300.00	
Ooms Herb	Trust dated 10/17/92			01-Mar-2011	4%	200.00	
Ouwenga C	Clarence or Eleanor or Laurie (Teggelaar)	458-459	\$ 8,000.00	01-Sep-2010	6%	240.00	
Ouwenga C	Ouwenga			01-Mar-2011	4%	160.00	
Boersma D	Dexter and Laura Boersma	461	\$ 5,000.00	01-Sep-2010	6%	150.00	
Boersma D				01-Mar-2011	4%	100.00	
DeYoung W	Jean DeYoung, Ttee of the William DeYoung	503	\$ 10,000.00	01-Sep-2010	6%	300.00	
DeYoung W	Survivor's Trust dated 1/18/00			01-Mar-2011	4%	200.00	
Stalman H	Helen M Stalman	463	\$ 10,000.00	01-Sep-2010	6%	300.00	
Stalman H				01-Mar-2011	4%	200.00	
Ipema Henr	Henry P. Ipema Revocable Living Trust Dated June 2, 2004	490	\$ 5,000.00	01-Sep-2010	6%	150.00	
Ipema Henr			-	01-Mar-2011	4%	100.00	
Ipema Henr	(redeemed April 21, 2011.)	490	\$ (5,000.00)	21-Apr-2011	4%	28.49	
			<u>\$ 80,000.00</u>			<u>\$ 4,753.83</u>	
Renz B	Beverly Joyce Renz	466	\$ 4,000.00	01-Oct-2010	5.67%	113.33	
Renz B				01-Apr-2011	4%	80.00	
Hanneman	Edith S. Hanneman, TTEE under the	471&479	\$ 10,000.00	01-Oct-2010	5.67%	283.33	
Hanneman	Edith S. Hanneman declaration of			01-Apr-2011	4%	200.00	
Hanneman	trust dated 2/4/93, %Sharon Derks, 3758 Terrace Dr. Lansing, IL 60438						
VanBeveren	Harriette VanBeveren or Aldena VanBeveren	481	\$ 7,200.00	01-Oct-2010	5.67%	204.00	
VanBeveren			-	01-Apr-2011	4%	144.00	
			<u>\$ 21,200.00</u>			<u>\$ 1,024.66</u>	
Tolsma B	Bess Tolsma or Betty Schurman	251	\$ 10,000.00	01-Dec-2010	10%	500.00	
Tolsma B	or Mary Boerema		-	01-Jun-2011	10%	500.00	
			<u>\$ 10,000.00</u>			<u>\$ 1,000.00</u>	
	GRAND TOTAL ALL NOTES		<u>\$ 131,200.00</u>			<u>\$ 7,932.69</u>	

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2010 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.)		\$		2
3.	Under or (over) accrual (line 2 minus line 1).		\$		3
4.	Real Estate Tax accrual used for 2011 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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		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:		2006	_____	8	
		2007	_____	9	
		2008	_____	10	
		2009	_____	11	
		2010	_____	12	
FOR BHF USE ONLY					
		13	FROM R. E. TAX STATEMENT FOR 2010	\$	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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethshan Association I & Bethshan Association II COUNTY Cook

FACILITY IDPH LICENSE NUMBER 27086, 30528

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE (____) _____ FAX #: (____) _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 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 2010.

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

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation 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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24602 & 8693 B. General Construction Type: Exterior brick Frame metal Number of Stories 1

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>none</u>			\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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	45		1982	1982	\$ 1,116,585	\$ 15,634	20-40	\$ 15,634	\$	\$ 943,179	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Remodeling & Improvements BI & BII			147,377	4,273	20 - 40	4,273		120,121	9
10		fixed equipment			46,021	1,984	10 - 40	1,984		38,945	10
11		Addition: PT, nursing, office, & maintenance		1993	385,632	9,641	40	9,641		173,535	11
12		Landscaping			18,201	694	20	694		16,595	12
13		Automated door		1999	12,958		10			12,958	13
14		Garage			7,000	73	15 - 20	73		6,784	14
15		site improvements BI & BII			124,623	2,231	10 - 20	2,231		110,606	15
16		water & sewer improvements			22,009	734	30	734		20,815	16
17		Woodfold accordion folding partition		2000	2,720		10			2,720	17
18		Gas heater - Paul Supply BI		2001	2,593	102	10	102		2,593	18
19		Ceramic Tile - diningroom BI		2001	3,187	236	10	236		3,187	19
20		Besam automated entrance BII		2001	1,702	84	10	84		1,702	20
21		Bathroom remodeling BII		2001	8,455	723	10	723		8,455	21
22		Flat roofs (4) BI		2002	26,100	1,740	15	1,740		17,390	22
23		Bathroom remodeling BI		2002	133,435	8,896	15	8,896		83,027	23
24		Rooms painted (4 pods) BI		2002	6,840	456	15	456		4,297	24
25		Ceramic tile - livingroom BI		2002	4,250	283	15	283		2,705	25
26		Briggs generator BI		2002	2,995		8			2,995	26
27		Smoking shelter BI		2002	3,972	397	10	397		3,792	27
28		Fire alarm upgrade BI		2003	9,969	997	10	997		8,855	28
29		Whirlpool room remodeling BI		2003	6,750	450	15	450		3,625	29
30		Roof - (BI garage)		2004	2,030	135	15	135		973	30
31		Roof - (BI-north)		2005	7,765	518	15	518		3,395	31
32		Bathroom remodeling BI		2006	8,860	886	10	886		4,729	32
33		Furnace & A/C - Pod 1 & 4		2006	13,085	1,636	8	1,636		8,599	33
34		Fire System BI		2006	1,759	176	10	176		884	34
35		Fire Doors (5) BII		2006	2,354	235	10	235		1,263	35
36		Ceramic Tile Hallways BII		2006	4,250	425	10	425		2,268	36

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

See Page 12A, Line 70 for total

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

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	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	Whirlpool bath remodeling (Pod 4)	2007	\$ 8,600	\$ 573	15	\$ 573	\$	\$ 2,804	37
38	Fire alarm CPU board BI	2007	1,745	175	10	175		807	38
39	Lennox Condensor BI	2007	2,165	217	10	217		877	39
40	Pergola	2007	2,000	200	10	200		978	40
41	Landscaping	2007	4,509	451	10	451		2,187	41
42	Lennox Elite HVAC BI	2008	14,650	977	15	977		3,861	42
43	Paint Kitchen BI	2008	3,900	390	10	390		1,214	43
44	Kitchen Stainless Wall Panels BI	2008	2,040	136	15	136		413	44
45	Bathroom remodeling & design (3) (BII)	2008	37,530	2,502	15	2,502		9,837	45
46	Automatic Door (BII)	2008	1,995	399	5	399		1,214	46
47	Driveway Seal Coat BI	2008	3,650		2			3,650	47
48	Rheem Water Heater	2009	5,918	592	10	592		1,003	48
49	Water Heater	2010	778	42	10	42		42	49
50	Sealcoating and Striping Parking Lot	2010	3,504	578	5	578		578	50
51	Building Alarm Panel	2011	860	18	15	18		18	51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,227,321	\$ 60,889		\$ 60,889	\$	\$ 1,640,475	70

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

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	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		\$ 2,227,321	\$ 60,889		\$ 60,889	\$	\$ 1,640,475	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 2,227,321	\$ 60,889		\$ 60,889	\$	\$ 1,640,475	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 184,296	\$ 26,076	\$ 26,076	\$		\$ 97,735	71
72	Current Year Purchases	7,571	374	374			374	72
73	Fully Depreciated Assets	606,948	2,117	2,117			606,948	73
74								74
75	TOTALS	\$ 798,815	\$ 28,567	\$ 28,567	\$		\$ 705,057	75

D. Vehicle Costs. (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	client transportation	vans	1996-2010	\$ 260,434	\$ 20,214	\$ 20,214	\$	5	\$ 220,562	76
77	Executive Director	Toyota Prius	2010	10,079	2,016	2,016		5	2,717	77
78	Maintenance	Chevy Silverado/Ford F150	2005/2009	26,157	2,782	2,782		5	18,015	78
79										79
80	TOTALS			\$ 296,670	\$ 25,012	\$ 25,012	\$		\$ 241,294	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)	\$ 3,322,806	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 114,468	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 114,468	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,586,826	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Elim Christian Services

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:	<u>1976</u>	<u>16</u>	<u>7/1/01</u>	\$ <u>63,960</u>	<u>3</u>	<u>3</u>	<u>3</u>
4	Additions							<u>4</u>
5								<u>5</u>
6								<u>6</u>
7	TOTAL		16		\$ 63,960			7

**

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

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning 7/1/11

Ending 6/30/14

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

Fiscal Year Ending Annual Rent

12. /2012 \$ 63,960

13. /2013 \$ 63,960

14. /2014 \$ 63,960

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>
---	--	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		Contract	Total
		1 Drop-outs	2 Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		4,016		4,016
3	Classroom Wages (a)		9,417		9,417
4	Clinical Wages (b)		17,706		17,706
5	In-House Trainer Wages (c)		5,954		5,954
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 37,093	\$	\$ 37,093
10	SUM OF line 9, col. 1 and 2 (e)	\$ 37,093			

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	24
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	24

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist		hrs	\$		\$		\$				1
2	Licensed Speech and Language Development Therapist		hrs									2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist		hrs									4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy		# of prescripts									9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):											13
14	TOTAL			\$		\$		\$		\$		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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **6/30/11**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (1,784,932)	\$ 26,286	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	888,461	1,546,613	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	15,210	28,499	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ (881,261)	\$ 1,601,398	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		744,175	13
14	Buildings, at Historical Cost	2,227,321	5,940,773	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,095,485	1,950,678	16
17	Accumulated Depreciation (book methods)	(2,586,826)	(4,467,665)	17
18	Deferred Charges		48,093	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 735,980	\$ 4,216,054	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ (145,281)	\$ 5,817,452	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 257,042	\$ 341,673	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	131,200	709,968	29
30	Accrued Salaries Payable	140,343	232,283	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,310	4,526	31
32	Accrued Real Estate Taxes(Sch.IX-B)		3,071	32
33	Accrued Interest Payable	1,695	12,962	33
34	Deferred Compensation	634	1,197	34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 533,224	\$ 1,305,680	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		349,200	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 349,200	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 533,224	\$ 1,654,880	46
47	TOTAL EQUITY(page 18, line 24)	\$ (678,505)	\$ 4,162,572	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ (145,281)	\$ 5,817,452	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (259,710)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (259,710)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(423,159)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (423,159)	17
	B. Transfers (Itemize):		
18	Fire alarm panel	860	18
19	parking lot seal coating	3,504	19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 4,364	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (678,505)	24 *

* This must agree with page 17, line 47.

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,423,262	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,423,262	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	39,028	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	10,692	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 49,720	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	36,049	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 36,049	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>miscellaneous</u>	231	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 231	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,509,262	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	601,439	31
32	Health Care	2,095,065	32
33	General Administration	859,006	33
B. Capital Expense			
34	Ownership	185,427	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	191,484	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,932,421	40
41	Income before Income Taxes (line 30 minus line 40)**	(423,159)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (423,159)	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.

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

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,820	2,080	\$ 74,600	\$ 35.87	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,593	8,445	208,081	24.64	3
4	Licensed Practical Nurses	4,024	4,578	101,159	22.10	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist	3,202	3,698	113,891	30.80	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,658	2,203	38,965	17.69	9
10	Activity Assistants	2,756	3,253	49,306	15.16	10
11	Social Service Workers	334	366	15,215	41.57	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,958	2,272	40,409	17.79	14
15	Cook Helpers/Assistants	9,762	10,763	122,102	11.34	15
16	Dishwashers					16
17	Maintenance Workers	2,584	2,863	65,352	22.83	17
18	Housekeepers	3,895	4,442	65,649	14.78	18
19	Laundry	1,221	1,342	11,529	8.59	19
20	Administrator	848	976	67,084	68.73	20
21	Assistant Administrator					21
22	Other Administrative	885	1,014	45,440	44.81	22
23	Office Manager					23
24	Clerical	3,058	3,438	72,641	21.13	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	7,747	8,717	171,666	19.69	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	77,343	86,665	1,068,094	12.32	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Program Director</u>	3,179	3,587	126,402	35.24	33
34	TOTAL (lines 1 - 33)	133,867	150,702	\$ 2,457,585 *	\$ 16.31	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	125	\$ 7,500	1-3	35
36	Medical Director	54	8,400	9-3	36
37	Medical Records Consultant	4	300	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	52	2,923	10-3	39
40	Physical Therapy Consultant	15	1,080	10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	118	4,716	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	52	3,000	10a-3	45
46	Other(specify) <u>Psychiatrist</u>	35	9,537	10-3	46
47	<u>Psychologist</u>	8	2,400	10-3	47
48					48
49	TOTAL (lines 35 - 48)	463	\$ 39,856		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses			50	
51	Licensed Practical Nurses	48	2,066	10-3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	48	\$ 2,066		53

BETHSHAN I & II
SCHEDULE OF STAFF TRAVEL
FY 2011

	TRAVEL EXPENSE	SEMINARS COST	
Staff intra-agency travel for meetings at central office, etc.			
11-699-675 Allocation			
7/13/2010	Training Concepts Healthcare Provider Instructor Triley Park, IL		
	Bill Deahn, DSP	215.00	
	Colleen Deahti, DSP	215.00	
	Christina Cucco, DSP	215.00	
8/19/2010	NR Aging Body: Aging Mind Triley Park, IL Nancy Switalski, RN		86.00
8/31/2010	Alzheimer's Association Pain Management & Assessment in Dementia Care Chicago, IL Val Lynch, DDM		35.81
9/8/2010	QIG Training Janelle E. Laura Kirochhoff, Program Director Frea Mars, Program Director		9.81 9.81
10/25/2011	Safe Food Handlers Corp Illinois Food Service Sanitation Oland Park, IL Jeffrey Furtubella, Dietary		170.00
10/9/2010	John and Francis Midwest Disability Ministry Summit Palos Heights, IL Susan Dennis, DSP		45.00
10/13/2010	NR Anger, Anxiety, & Hypertension Triley Park, IL Teresa Wauis, OT/PT MaryKay Mastman, OT/PT Angela Klary, RN		86.00 86.00 86.00
11/4-5/10	NCCNA 10th Annual Conference Urbana, IL Val Lynch, DDM		125.00
11/9/2010	Safe Food Handlers Corp Illinois Food Service Sanitation Oland Park, IL Leah McCaleb, Dietary		170.00
11/17/2010	Healthcare Management Solutions Clinical Pathways for Successful Orotic Contrasture Management Therapy Teresa Wauis, OT/PT MaryKay Mastman, OT/PT		35.20 35.19
11/30/2010	Safe Food Handlers Corp Illinois Food Service Sanitation Oland Park, IL Eileen Weyha, Dietary		170.00
1/25/2011	The ARC of Illinois 9th Annual DSP Leadership Conference Alton, IL Frea Mars, Program Director Celia Wolsknecht, DSP Beth Tozier, DSP Amy Temersma, LSCW		130.50 130.50 130.50 61.23
3/8/2011	The ARC of Illinois Improving the Lives of People with Disabilities Using Low Cost, Low Tech Assistive Technology Triley Park, IL Beth Tozier, DSP		145.00
3/8/2011	Staff Training Associates How to Manage Disruptive Behaviors in the Residential Program Chicago, IL Celia Wolsknecht, DSP	14.29	129.00
3/18/2011	Health Professionals Institute Pain and the Older Adult Oland Park, IL Dawn VanGroningen, RN		129.00
4/4/2011	IBP The Immune System: The Mind-Body Connection Oak Lawn, IL Kelli Blakemore, RN		79.00
4/4/2011	Safe Food Handlers Corp Illinois Food Service Sanitation Course Alton, IL Frea Mars, Program Director		80.00
4/5/2011	IBP The Immune System: The Mind-Body Connection Janelle E. Laura Kirochhoff, Program Director		79.00
4/5/2011	Staff Training Associates How to Supervise Staff in the Residential Program Chicago, IL Frida Ruiz, DSP Melissa Cartierney, DSP Celia Wolsknecht, DSP Sally VanHoven, DSP		169.00 169.00 169.00 169.00
4/14/2011	Continuing Education Institute of IL Aging and Adults with Developmental Disabilities Oak Park, IL Val Lynch, DDM		129.00
5/5/2011	Health Ed The Challenge of Behavioral Dyscontrol Secondary to Brain Injury and Other Cognitive Impairments Schaumburg, IL Kathy Konrath, DSP	30.16	179.00
5/12/2011	UIC of Chicago Safe Lifting & Moving in Health Care Naperville, IL Laura Kirochhoff, Program Director Nancy Murphy, DSP	26.80	95.00 95.00
5/18/2011	Safe Food Handlers Illinois Food Service Sanitation Alton, IL Archie Ludington, Dietary		170.00
6/22/2011	PharMerica Educational Seminar Oak Brook, IL Bev Owens, LPN		25.00
7/6/2011	Illinois Council on Long Term Care The new Medicaid Integrated Care Program Oak Lawn, IL Val Lynch, DDM		105.00
		119.00	4,333.09
			4,452.09

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												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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? no
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 15,571 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 191,484
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? yes 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? n/a Indicate the amount. \$ _____
- (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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? no
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: Dreyer, Ooms, & Van Drunen Ltd
- (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? n/a
Attach invoices and a summary of services for all architect and appraisal fees

Bethshan Association I & II
ID # 0027086 & 0030528
Schedule XX (12) Explanation of Salary Allocation
FY2011

Freya Mars	(Ln 15-5)	Program Director Salary	\$	42,177
	(Ln 10-1)	QMRP Salary	\$	12,717

Bethshan I & Bethshan II
SCH. V. Line 25 - Admin Transportation
FY 2011

TransDate	Desc	Reference		
7/26/10	Administrative Travel	company vehicle fuel	Joe Lanenga	102.54
8/24/10	Administrative Travel	company vehicle fuel	Joe Lanenga	68.45
8/24/10	Administrative Travel	company vehicle oil change	Joe Lanenga	41.78
8/24/10	Administrative Travel	lunch meeting	Joe Lanenga	14.75
9/23/10	Administrative Travel	company vehicle fuel	Joe Lanenga	69.56
10/25/10	Administrative Travel	company vehicle fuel	Joe Lanenga	82.80
11/9/10	Administrative Travel	parking	Jean Voss	16.89
11/9/10	Administrative Travel	170 miles	Jean Voss	38.47
11/23/10	Administrative Travel	company vehicle fuel	Joe Lanenga	48.15
12/3/10	Administrative Travel	company vehicle brake pads	Joe Lanenga	14.07
12/2/10	Administrative Travel	company vehicle oil change	Joe Lanenga	35.21
12/23/10	Administrative Travel	lunch meeting	Joe Lanenga	6.30
12/20/10	Administrative Travel	150 miles	Jean Voss	46.92
12/20/10	Administrative Travel	parking	Jean Voss	14.55
12/23/10	Administrative Travel	company vehicle fuel	Joe Lanenga	51.69
1/25/11	Administrative Travel	company vehicle fuel	Joe Lanenga	13.12
1/25/11	Administrative Travel	company vehicle fuel	Joe Lanenga	53.29
2/1/11	Administrative Travel	148 miles	Jean Voss	37.16
2/18/11	Administrative Travel	company vehicle oil change/wipers	Joe Lanenga	55.39
2/23/11	Administrative Travel	company vehicle fuel	Joe Lanenga	51.11
3/27/11	Administrative Travel	146 miles	Jean Voss	27.40
3/27/11	Administrative Travel	parking	Jean Voss	27.21
3/25/11	Administrative Travel	company vehicle fuel	Joe Lanenga	75.21
3/25/11	Administrative Travel	Springfield	Joe Lanenga	253.71
4/25/11	Administrative Travel	company vehicle fuel	Joe Lanenga	82.67
4/25/11	Administrative Travel	lunch meeting	Joe Lanenga	13.51
4/30/11	Administrative Travel	55 miles	Jean Voss	10.32
5/31/11	Administrative Travel	parking & train	Jean Voss	4.46
5/31/11	Administrative Travel	3 miles	Jean Voss	0.56
5/24/11	Administrative Travel	company vehicle fuel	Joe Lanenga	36.18
6/23/11	Administrative Travel	company vehicle fuel	Joe Lanenga	85.73
				1479.16