



Facility Name & ID Number DeKalb Rehab & Nursing Center

# 0044321 Report Period Beginning: 01/01/11 Ending: 12/31/11

**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 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 | 190                                | Skilled (SNF)               | 190                          | 69,350                                 | 1 |
| 2 |                                    | Skilled Pediatric (SNF/PED) |                              |                                        | 2 |
| 3 |                                    | Intermediate (ICF)          |                              |                                        | 3 |
| 4 |                                    | Intermediate/DD             |                              |                                        | 4 |
| 5 |                                    | Sheltered Care (SC)         |                              |                                        | 5 |
| 6 |                                    | ICF/DD 16 or Less           |                              |                                        | 6 |
| 7 | 190                                | TOTALS                      | 190                          | 69,350                                 | 7 |

**B. Census-For the entire report period.**

|    | 1<br>Level of Care | 2 3 4 5<br>Patient Days by Level of Care and Primary Source of Payment |             |       |        |    |
|----|--------------------|------------------------------------------------------------------------|-------------|-------|--------|----|
|    |                    | Medicaid Recipient                                                     | Private Pay | Other | Total  |    |
| 8  | SNF                | 1,897                                                                  | 52          | 9,341 | 11,290 | 8  |
| 9  | SNF/PED            |                                                                        |             |       |        | 9  |
| 10 | ICF                | 34,177                                                                 | 18,882      |       | 53,059 | 10 |
| 11 | ICF/DD             |                                                                        |             |       |        | 11 |
| 12 | SC                 |                                                                        |             |       |        | 12 |
| 13 | DD 16 OR LESS      |                                                                        |             |       |        | 13 |
| 14 | TOTALS             | 36,074                                                                 | 18,934      | 9,341 | 64,349 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.79%

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)

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  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 03/09/2000

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 190 and days of care provided 9,341

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: N/A Fiscal Year: N/A

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

Facility Name &amp; ID Number

DeKalb Rehab &amp; Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

|     | Operating Expenses                                           | Costs Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |     |
|-----|--------------------------------------------------------------|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----|
|     |                                                              | Salary/Wage<br>1         | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10  |
|     | <b>A. General Services</b>                                   |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 1   | Dietary                                                      | 593,323                  | 47,264        | 26,362     | 666,949    |                        | 666,949                    |                   | 666,949                |                  | 1   |
| 2   | Food Purchase                                                |                          | 587,631       |            | 587,631    |                        | 587,631                    | (10,126)          | 577,505                |                  | 2   |
| 3   | Housekeeping                                                 | 215,819                  | 65,951        | 214,595    | 496,365    |                        | 496,365                    |                   | 496,365                |                  | 3   |
| 4   | Laundry                                                      | 90,277                   | 10,786        |            | 101,063    |                        | 101,063                    |                   | 101,063                |                  | 4   |
| 5   | Heat and Other Utilities                                     |                          |               | 315,035    | 315,035    |                        | 315,035                    |                   | 315,035                |                  | 5   |
| 6   | Maintenance                                                  | 107,979                  | 58,199        | 114,112    | 280,290    |                        | 280,290                    | 10,746            | 291,036                |                  | 6   |
| 7   | Other (specify):* <b>Alloc fica/imrf-Plant</b>               |                          |               |            |            |                        |                            | 25,015            | 25,015                 |                  | 7   |
| 8   | <b>TOTAL General Services</b>                                | 1,007,398                | 769,831       | 670,104    | 2,447,333  |                        | 2,447,333                  | 25,635            | 2,472,968              |                  | 8   |
|     | <b>B. Health Care and Programs</b>                           |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 9   | Medical Director                                             |                          |               | 112,633    | 112,633    |                        | 112,633                    |                   | 112,633                |                  | 9   |
| 10  | Nursing and Medical Records                                  | 4,741,239                | 379,166       | 517,418    | 5,637,823  |                        | 5,637,823                  |                   | 5,637,823              |                  | 10  |
| 10a | Therapy                                                      | 182,595                  |               | 738,599    | 921,194    |                        | 921,194                    |                   | 921,194                |                  | 10a |
| 11  | Activities                                                   | 136,407                  | 5,458         | 19,409     | 161,274    |                        | 161,274                    |                   | 161,274                |                  | 11  |
| 12  | Social Services                                              | 163,695                  |               | 1,094      | 164,789    |                        | 164,789                    |                   | 164,789                |                  | 12  |
| 13  | CNA Training                                                 |                          |               |            |            |                        |                            |                   |                        |                  | 13  |
| 14  | Program Transportation                                       |                          |               | 3,311      | 3,311      |                        | 3,311                      |                   | 3,311                  |                  | 14  |
| 15  | Other (specify):*                                            |                          |               |            |            |                        |                            |                   |                        |                  | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                        | 5,223,936                | 384,624       | 1,392,464  | 7,001,024  |                        | 7,001,024                  |                   | 7,001,024              |                  | 16  |
|     | <b>C. General Administration</b>                             |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 17  | Administrative                                               | 83,012                   |               | 182,570    | 265,582    |                        | 265,582                    | 63,289            | 328,871                |                  | 17  |
| 18  | Directors Fees                                               |                          |               |            |            |                        |                            |                   |                        |                  | 18  |
| 19  | Professional Services                                        |                          |               | 66,889     | 66,889     |                        | 66,889                     | 1,684             | 68,573                 |                  | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |               | 57,295     | 57,295     |                        | 57,295                     |                   | 57,295                 |                  | 20  |
| 21  | Clerical & General Office Expenses                           | 191,935                  | 31,210        | 176,782    | 399,927    |                        | 399,927                    | 226,366           | 626,293                |                  | 21  |
| 22  | Employee Benefits & Payroll Taxes                            |                          |               | 2,374,807  | 2,374,807  |                        | 2,374,807                  |                   | 2,374,807              |                  | 22  |
| 23  | Inservice Training & Education                               |                          |               |            |            |                        |                            |                   |                        |                  | 23  |
| 24  | Travel and Seminar                                           |                          |               | 7,876      | 7,876      |                        | 7,876                      |                   | 7,876                  |                  | 24  |
| 25  | Other Admin. Staff Transportation                            |                          |               | 1,619      | 1,619      |                        | 1,619                      |                   | 1,619                  |                  | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |               | 33,571     | 33,571     |                        | 33,571                     | 21,171            | 54,742                 |                  | 26  |
| 27  | Other (specify):* <b>Alloc fica/imrf-Plant</b>               |                          |               |            |            |                        |                            | 63,694            | 63,694                 |                  | 27  |
| 28  | <b>TOTAL General Administration</b>                          | 274,947                  | 31,210        | 2,901,409  | 3,207,566  |                        | 3,207,566                  | 376,204           | 3,583,770              |                  | 28  |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | 6,506,281                | 1,185,665     | 4,963,977  | 12,655,923 |                        | 12,655,923                 | 401,839           | 13,057,762             |                  | 29  |

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

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

Facility Name & ID Number

DeKalb Rehab & Nursing Center

#0044321

Report Period Beginning:

01/01/11

Ending:

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V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |    |    |
|----|-------------------------------------------------------|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
|    |                                                       | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |    |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 30 | Depreciation                                          |                         |               | 570,332    | 570,332    |                        | 570,332                    | 34,908            | 605,240                |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                        |                            |                   |                        |                  |    | 31 |
| 32 | Interest                                              |                         |               | 185,039    | 185,039    |                        | 185,039                    | (76,578)          | 108,461                |                  |    | 32 |
| 33 | Real Estate Taxes                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               |            |            |                        |                            |                   |                        |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               | 70,853     | 70,853     |                        | 70,853                     |                   | 70,853                 |                  |    | 35 |
| 36 | Other (specify):*                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 826,224    | 826,224    |                        | 826,224                    | (41,670)          | 784,554                |                  |    | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 38 | Medically Necessary Transportation                    |                         |               | 1,148      | 1,148      |                        | 1,148                      |                   | 1,148                  |                  |    | 38 |
| 39 | Ancillary Service Centers                             |                         | 269,436       |            | 269,436    |                        | 269,436                    |                   | 269,436                |                  |    | 39 |
| 40 | Barber and Beauty Shops                               |                         |               |            |            |                        |                            |                   |                        |                  |    | 40 |
| 41 | Coffee and Gift Shops                                 |                         |               |            |            |                        |                            |                   |                        |                  |    | 41 |
| 42 | Provider Participation Fee                            |                         |               | 104,025    | 104,025    |                        | 104,025                    |                   | 104,025                |                  |    | 42 |
| 43 | Other (specify):* <b>Non-Allow Costs</b>              |                         |               | 57,139     | 57,139     |                        | 57,139                     | (57,139)          |                        |                  |    | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     |                         | 269,436       | 162,312    | 431,748    |                        | 431,748                    | (57,139)          | 374,609                |                  |    | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 6,506,281               | 1,455,101     | 5,952,513  | 13,913,895 |                        | 13,913,895                 | 303,030           | 14,216,925             |                  |    | 45 |

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

Facility Name & ID Number **DeKalb Rehab & Nursing Center**

# **0044321**

Report Period Beginning:

**01/01/11**

Ending:

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**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**

**In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

|    |                                                                | 1             | 2                      | 3                       |    |
|----|----------------------------------------------------------------|---------------|------------------------|-------------------------|----|
|    | <b>NON-ALLOWABLE EXPENSES</b>                                  | <b>Amount</b> | <b>Refer-<br/>ence</b> | <b>BHF USE<br/>ONLY</b> |    |
| 1  | Day Care                                                       | \$            |                        | \$                      | 1  |
| 2  | Other Care for Outpatients                                     |               |                        |                         | 2  |
| 3  | Governmental Sponsored Special Programs                        |               |                        |                         | 3  |
| 4  | Non-Patient Meals                                              | (10,126)      | 2                      |                         | 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                                  | 34,908        | 30                     |                         | 9  |
| 10 | Interest and Other Investment Income                           | (76,578)      | 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                           | (6,200)       | 19                     |                         | 22 |
| 23 | Malpractice Insurance for Individuals                          |               |                        |                         | 23 |
| 24 | Bad Debt                                                       | (17,614)      | 43                     |                         | 24 |
| 25 | Fund Raising, Advertising and Promotional                      |               |                        |                         | 25 |
| 26 | Income Taxes and Illinois Personal<br>Property Replacement Tax |               |                        |                         | 26 |
| 27 | CNA Training for Non-Employees                                 |               |                        |                         | 27 |
| 28 | Yellow Page Advertising                                        |               |                        |                         | 28 |
| 29 | Other-Attach Schedule See Pg 5A                                | (35,839)      | Var                    |                         | 29 |
| 30 | <b>SUBTOTAL (A): (Sum of lines 1-29)</b>                       | \$ (111,449)  |                        | \$                      | 30 |

| <b>BHF USE ONLY</b> |  |    |  |    |  |    |  |
|---------------------|--|----|--|----|--|----|--|
| 48                  |  | 49 |  | 50 |  | 51 |  |
|                     |  |    |  |    |  |    |  |

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

|    |                                                              | 1             | 2                |    |
|----|--------------------------------------------------------------|---------------|------------------|----|
|    |                                                              | <b>Amount</b> | <b>Reference</b> |    |
| 31 | Non-Paid Workers-Attach Schedule*                            | \$            |                  | 31 |
| 32 | Donated Goods-Attach Schedule*                               |               |                  | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |               |                  | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | 414,479       |                  | 34 |
| 35 | Other- Attach Schedule                                       |               |                  | 35 |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                    | \$ 414,479    |                  | 36 |
|    | (sum of SUBTOTALS                                            |               |                  |    |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B) )</b>                       | \$ 303,030    |                  | 37 |

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

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

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

DeKalb Rehab & Nursing Center

ID# 0044321

Report Period Beginning: 01/01/11

Ending: 12/31/11

| NON-ALLOWABLE EXPENSES |                                   | Amount     | Sch. V Line Reference |    |
|------------------------|-----------------------------------|------------|-----------------------|----|
| 1                      | Marketing & Public Relations      | \$ (1,782) | 43                    | 1  |
| 2                      | Medicare lab fees                 |            | 43                    | 2  |
| 3                      | Medicare radiology fees           |            | 43                    | 3  |
| 4                      | Community Relations               | (5,177)    | 43                    | 4  |
| 5                      | Nonallowable Legal Fees           |            | 19                    | 5  |
| 6                      | Labs - Part A                     | (17,641)   | 43                    | 6  |
| 7                      | X-Rays - Part A                   | (14,478)   | 43                    | 7  |
| 8                      | Special accomodation due to storm | (447)      | 43                    | 8  |
| 9                      | R&M Reclass                       | 3,686      | 6                     | 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                     | <b>Total</b>                      | (35,839)   |                       | 49 |

**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  |
| DeKalb County, Illinois | 100         | N/A                     |      | DeKalb County, Illinois           | DeKalb | County Government |
|                         |             |                         |      |                                   |        |                   |
|                         |             |                         |      |                                   |        |                   |
|                         |             |                         |      |                                   |        |                   |
|                         |             |                         |      |                                   |        |                   |

**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     | 21                        | Department chargeback | \$ 144,000                     | DeKalb County, Illinois | 100.00%                                | \$ 144,000                                                           | \$ | 1  |
| 2          | V     | 22                        | FICA Taxes            | 477,556                        | DeKalb County, Illinois | 100.00%                                | 477,556                                                              |    | 2  |
| 3          | V     | 22                        | IMRF                  | 577,052                        | DeKalb County, Illinois | 100.00%                                | 577,052                                                              |    | 3  |
| 4          | V     | 22                        | Health Insurance      | 936,198                        | DeKalb County, Illinois | 100.00%                                | 936,198                                                              |    | 4  |
| 5          | V     | 22                        | Workers Comp          | 250,357                        | DeKalb County, Illinois | 100.00%                                | 250,357                                                              |    | 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 |                           | \$ 2,385,163          |                                |                         | \$ 2,385,163                           | \$ *                                                                 |    | 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     | 6 Maintenance                              | \$     | DeKalb County, Illinois        | 100.00%              | \$ 7,060                               | \$ 7,060                                               | 15 |
| 16         | V     | 7 Employee Benefit-Plan                    |        | DeKalb County, Illinois        | 100.00%              | 25,015                                 | 25,015                                                 | 16 |
| 17         | V     | 17 County Board Costs                      |        | DeKalb County, Illinois        | 100.00%              | 63,289                                 | 63,289                                                 | 17 |
| 18         | V     | 19 State's Attorney                        |        | DeKalb County, Illinois        | 100.00%              | 7,884                                  | 7,884                                                  | 18 |
| 19         | V     | 21 Departmental and non-departmental costs |        | DeKalb County, Illinois        | 100.00%              | 226,366                                | 226,366                                                | 19 |
| 20         | V     | 26 Risk Management                         |        | DeKalb County, Illinois        | 100.00%              | 21,171                                 | 21,171                                                 | 20 |
| 21         | V     | 27 Employee Benefit-G&A                    |        | DeKalb County, Illinois        | 100.00%              | 63,694                                 | 63,694                                                 | 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         | Total |                                            | \$     |                                |                      | \$ 414,479                             | \$ * 414,479                                           | 39 |

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

Facility Name &amp; ID Number

DeKalb Rehab &amp; Nursing Center

#

0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

## 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<br>Name              | 2<br>Title | 3<br>Function  | 4<br>Ownership Interest | 5<br>Compensation Received From Other Nursing Homes* | 6<br>Average Hours Per Work Week Devoted to this Facility and % of Total Work Week |         | 7<br>Compensation Included in Costs for this Reporting Period** |        | 8<br>Schedule V. Line & Column Reference |    |
|----|------------------------|------------|----------------|-------------------------|------------------------------------------------------|------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------|--------|------------------------------------------|----|
|    |                        |            |                |                         |                                                      | Hours                                                                              | Percent | Description                                                     | Amount |                                          |    |
| 1  | <b>OPERATING BOARD</b> |            |                |                         |                                                      |                                                                                    |         |                                                                 | \$     | 1                                        |    |
| 2  | Veronica Casella       | Member     | Administrative | 0.00                    | NONE                                                 | 1                                                                                  | 2.00    | N/A                                                             |        | N/A                                      | 2  |
| 3  | Ron Klein              | Member     | Administrative | 0.00                    | NONE                                                 | 1                                                                                  | 2.00    | N/A                                                             |        | N/A                                      | 3  |
| 4  | Ken Anderson           | Member     | Administrative | 0.00                    | NONE                                                 | 1                                                                                  | 2.00    | N/A                                                             |        | N/A                                      | 4  |
| 5  | John Wilson            | Member     | Administrative | 0.00                    | NONE                                                 | 1                                                                                  | 2.00    | N/A                                                             |        | N/A                                      | 5  |
| 6  | Lynn Shepard           | Member     | Administrative | 0.00                    | NONE                                                 | 1                                                                                  | 2.00    | N/A                                                             |        | N/A                                      | 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 DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending: 12/31/11

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 DeKalb County, Illinois  
 Street Address 110 E. Sycamore St.  
 City / State / Zip Code Sycamore, IL 610178  
 Phone Number (815) 895-7189  
 Fax Number (815) 895-7187

| 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                                              | *           | *                                        | \$ 7,060                            | \$                                          |                | \$ 7,060                        | 1  |
| 2                         | 7      | Employee Benefits-Plant                                  | *           | *                                        | 25,015                              |                                             |                | 20,558                          | 2  |
| 3                         | 17     | County Board Costs                                       | *           | *                                        | 63,289                              |                                             |                | 63,289                          | 3  |
| 4                         | 19     | State's Attorney                                         | *           | *                                        | 7,884                               |                                             |                | 7,884                           | 4  |
| 5                         | 21     | Departmental and                                         | *           | *                                        | 226,366                             |                                             |                | 226,366                         | 5  |
| 6                         | 26     | Risk Management                                          | *           | *                                        | 21,171                              |                                             |                | 21,171                          | 6  |
| 7                         | 27     | Employee Benefits-G&A                                    | *           | *                                        | 63,694                              |                                             |                | 68,151                          | 7  |
| 8                         | 30     | Depreciation                                             | *           | *                                        |                                     |                                             |                |                                 | 8  |
| 9                         |        |                                                          |             |                                          |                                     |                                             |                |                                 | 9  |
| 10                        |        | See Schedule 8A for Method of Allocation                 |             |                                          |                                     |                                             |                |                                 | 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 |                                                          |             |                                          | \$ 414,479                          | \$                                          |                | \$ 414,479                      | 25 |

**Sch 8A**

This workpaper is to allocate indirect county cost to the cost report.  
As the Maximus report is very costly to update annually, we take the allocated costs from 2007 and inflate them to arrive at our allocated costs. In 2008 we determined a 3% inflation factor was reasonable. In 2009 we determined a 2% inflation factor was reasonable. In 2010 we determined a 3% inflation factor was reasonable. In 2011 we determined a 2% inflation factor was reasonable.

Per Discussion with MM  
RP 0414/11

| 2011 ALLOCATION        |                | Schedule V   |           |
|------------------------|----------------|--------------|-----------|
| Central Service Dept   | Amount         | Cost Center  | Reference |
| Non-departmental       | 35,024         | Clerical     | 21        |
| FICA & IMRF            | 88,709         | EE Benefits  | 1         |
| Risk Management        | 21,171         | Insurance    | 26        |
| Facilities Management  | 7,060          | Plant Maint. | 6         |
| Finance                | 160,554        | Clerical     | 21        |
| Information Management | 20,784         | Clerical     | 21        |
| Treasurer              | 10,004         | Clerical     | 21        |
| State's Attorney       | 7,884          | Prof. Fees   | 19        |
| County Board           | 63,289         | Admin        | 17        |
|                        | <u>414,479</u> |              |           |

  

| Allocation of FICA & IMRF |                | Sch V         |           |
|---------------------------|----------------|---------------|-----------|
| Wages from WTB            | Wages          | Allocation    | Reference |
| Plant                     | 107,979        | 25,015        | 7         |
| G&A                       | 274,947        | 63,695        | 27        |
|                           | <u>382,926</u> | <u>88,710</u> |           |

● Amounts - 3% annual inflation factor based on 2007 Allocation from Maximus Report  
 ● IMRF & FICA allocated between cost center on L7 & L27 as these are the only cost center affected by the allocation. No nursing or other health care costs have been allocated.

Source: Maximum 2007 Indirect Cost Allocation Plan  
Schedule A.007 - Page 7 dated 08/08/08

| 2007 ALLOCATION        |                |
|------------------------|----------------|
| Central Service Dept   | Amount         |
| Non-departmental       | 31,731         |
| FICA & IMRF            | 80,370         |
| Risk Management        | 19,180         |
| Facilities Management  | 6,396          |
| Finance                | 145,461        |
| Information Management | 18,830         |
| Treasurer              | 9,063          |
| State's Attorney       | 7,143          |
| County Board           | 57,340         |
|                        | <u>375,514</u> |

Maximum 2007 Indirect Cost Allocation  
Schedule A.007 - Page 7 dated 08/08/08

| 2008 ALLOCATION        |                |
|------------------------|----------------|
| Central Service Dept   | Amount         |
| Non-departmental       | 32,683         |
| FICA & IMRF            | 82,781         |
| Risk Management        | 19,755         |
| Facilities Management  | 6,588          |
| Finance                | 149,825        |
| Information Management | 19,395         |
| Treasurer              | 9,335          |
| State's Attorney       | 7,357          |
| County Board           | 59,060         |
|                        | <u>386,779</u> |

Source: Maximum 2007 Indirect Cost Allocation Plan  
Schedule A.007 - Page 7 dated 08/08/08

| 2009 ALLOCATION        |                |
|------------------------|----------------|
| Central Service Dept   | Amount         |
| Non-departmental       | 33,337         |
| FICA & IMRF            | 84,437         |
| Risk Management        | 20,151         |
| Facilities Management  | 6,720          |
| Finance                | 152,821        |
| Information Management | 19,783         |
| Treasurer              | 9,522          |
| State's Attorney       | 7,504          |
| County Board           | 60,241         |
|                        | <u>394,515</u> |

Maximum 2007 Indirect Cost Allocation  
Schedule A.007 - Page 7 dated 08/08/08

| 2010 ALLOCATION        |                |
|------------------------|----------------|
| Central Service Dept   | Amount         |
| Non-departmental       | 34,337         |
| FICA & IMRF            | 86,970         |
| Risk Management        | 20,756         |
| Facilities Management  | 6,922          |
| Finance                | 157,406        |
| Information Management | 20,376         |
| Treasurer              | 9,808          |
| State's Attorney       | 7,729          |
| County Board           | 62,048         |
|                        | <u>406,352</u> |

Source: Maximum 2007 Indirect Cost Allocation Plan  
Schedule A.007 - Page 7 dated 08/08/08

| 2011 ALLOCATION        |                |
|------------------------|----------------|
| Central Service Dept   | Amount         |
| Non-departmental       | 35,024         |
| FICA & IMRF            | 88,709         |
| Risk Management        | 21,171         |
| Facilities Management  | 7,060          |
| Finance                | 160,554        |
| Information Management | 20,784         |
| Treasurer              | 10,004         |
| State's Attorney       | 7,884          |
| County Board           | 63,289         |
|                        | <u>414,479</u> |

Facility Name & ID Number

DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

**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         |    | 3                     | 4      | 5    | 6               |                          | 7                      | 8      | 9           | 10 |              |                |         |               |                          |                                   |
|-------------------------------------|-----------------------------------|-----------|----|-----------------------|--------|------|-----------------|--------------------------|------------------------|--------|-------------|----|--------------|----------------|---------|---------------|--------------------------|-----------------------------------|
|                                     |                                   | Related** |    |                       |        |      | Purpose of Loan | Monthly Payment Required |                        |        |             |    | Date of Note | Amount of Note |         | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |
|                                     |                                   | YES       | NO |                       |        |      |                 |                          |                        |        |             |    |              | Original       | Balance |               |                          |                                   |
| <b>A. Directly Facility Related</b> |                                   |           |    |                       |        |      |                 |                          |                        |        |             |    |              |                |         |               |                          |                                   |
| <b>Long-Term</b>                    |                                   |           |    |                       |        |      |                 |                          |                        |        |             |    |              |                |         |               |                          |                                   |
| 1                                   | Bonds                             | X         |    | Facility Construction | Varies | 2005 | \$ 7,155,000    | \$ 3,579,138             | 2016                   | 0.0520 | \$ 185,039  | 1  |              |                |         |               |                          |                                   |
| 2                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 2  |              |                |         |               |                          |                                   |
| 3                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 3  |              |                |         |               |                          |                                   |
| 4                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 4  |              |                |         |               |                          |                                   |
| 5                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 5  |              |                |         |               |                          |                                   |
| <b>Working Capital</b>              |                                   |           |    |                       |        |      |                 |                          |                        |        |             |    |              |                |         |               |                          |                                   |
| 6                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 6  |              |                |         |               |                          |                                   |
| 7                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 7  |              |                |         |               |                          |                                   |
| 8                                   |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 8  |              |                |         |               |                          |                                   |
| 9                                   | <b>TOTAL Facility Related</b>     |           |    |                       |        |      | \$ 7,155,000    | \$ 3,579,138             |                        |        | \$ 185,039  | 9  |              |                |         |               |                          |                                   |
| <b>B. Non-Facility Related*</b>     |                                   |           |    |                       |        |      |                 |                          |                        |        |             |    |              |                |         |               |                          |                                   |
| 10                                  |                                   |           |    |                       |        |      |                 |                          | Interest Income Offset |        | (76,578)    | 10 |              |                |         |               |                          |                                   |
| 11                                  |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 11 |              |                |         |               |                          |                                   |
| 12                                  |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 12 |              |                |         |               |                          |                                   |
| 13                                  |                                   |           |    |                       |        |      |                 |                          |                        |        |             | 13 |              |                |         |               |                          |                                   |
| 14                                  | <b>TOTAL Non-Facility Related</b> |           |    |                       |        |      | \$              | \$                       |                        |        | \$ (76,578) | 14 |              |                |         |               |                          |                                   |
| 15                                  | <b>TOTALS (line 9+line14)</b>     |           |    |                       |        |      | \$ 7,155,000    | \$ 3,579,138             |                        |        | \$ 108,461  | 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.)

\*\* 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 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.)                                                                                                                                                      | 2010                                                                                                                              |            | \$                      | 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.<br><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.<br><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:                 |                                                                                                                                                                                                                                                                                                         | 2006                                                                                                                              | _____      | 8                       |    |
|                                                         |                                                                                                                                                                                                                                                                                                         | 2007                                                                                                                              | _____      | 9                       |    |
|                                                         |                                                                                                                                                                                                                                                                                                         | 2008                                                                                                                              | _____      | 10                      |    |
|                                                         |                                                                                                                                                                                                                                                                                                         | 2009                                                                                                                              | _____      | 11                      |    |
|                                                         |                                                                                                                                                                                                                                                                                                         | 2010                                                                                                                              | <u>N/A</u> | 12                      |    |
| <u>County Facility - exempt from real estate taxes.</u> |                                                                                                                                                                                                                                                                                                         |                                                                                                                                   |            |                         |    |
|                                                         |                                                                                                                                                                                                                                                                                                         |                                                                                                                                   |            | <b>FOR BHF USE ONLY</b> |    |
| 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.**



Facility Name & ID Number DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning:

01/01/11 Ending:

12/31/11

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 81,992 B. General Construction Type: Exterior Brick & Vinyl Frame Wood & 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).

None

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

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: N/A

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

**XI. OWNERSHIP COSTS:**

|          | 1                    | 2              | 3             | 4                |          |
|----------|----------------------|----------------|---------------|------------------|----------|
| A. Land. | Use                  | Square Feet    | Year Acquired | Cost             |          |
| 1        | <u>Resident Care</u> | <u>243,065</u> | <u>1998</u>   | <u>\$ 83,098</u> | <u>1</u> |
| 2        |                      |                |               |                  | <u>2</u> |
| 3        | <b>TOTALS</b>        | <b>243,065</b> |               | <b>\$ 83,098</b> | <b>3</b> |

**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                        |    |
|-----------------------------------------------------------------|---------------|------------------|---------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| FOR BHF USE ONLY                                                | Year Acquired | Year Constructed | Cost          | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 190                                                             | 2000          | 2000             | \$ 10,887,894 | \$ 435,516                | 25            | \$ 435,516                 |             | \$ 5,153,603             | 4  |
|                                                                 | 2000          | 2000             | 117,663       | 4,707                     | 25            | 4,707                      |             | 55,694                   | 5  |
|                                                                 |               |                  |               |                           |               |                            |             |                          | 6  |
|                                                                 |               |                  |               |                           |               |                            |             |                          | 7  |
|                                                                 |               |                  |               |                           |               |                            |             |                          | 8  |
| <b>Improvement Type**</b>                                       |               |                  |               |                           |               |                            |             |                          |    |
| Construction Cap. Rpt cost - new building 3/9/00                |               | 1999             | 12,293        | 782                       | 10 to 20      | 782                        |             | 10,029                   | 9  |
| Construction Cap. Rpt cost - new building 3/9/00                |               | 2000             | 10,553        | 654                       | 15 to 25      | 654                        |             | 6,062                    | 10 |
| Cap. Rpt. Costs - new building since 3/9/00                     |               | 2000             | 37,957        | 2,297                     | 10 to 25      | 2,297                      |             | 26,559                   | 11 |
| Maint. Building see fac. Letter and OHF rpt 6/18/01             |               | 2000             | 109,759       | 5,488                     | 20            | 5,488                      |             | 64,941                   | 12 |
| Electric,Acoustical duct repair,seal coat dry wall              |               | 2001             | 21,941        | 830                       | 5 to 24       | 830                        |             | 11,766                   | 13 |
| Half gate,workstation,swing door,gazebo, & concrete             |               | 2001             | 63,596        | 4,258                     | 15 to 20      | 4,258                      |             | 44,782                   | 14 |
| Duct repair,dumpster,slab,stainless steel-kitchen,              |               | 2002             | 10,421        | 485                       | 5 to 25       | 485                        |             | 6,916                    | 15 |
| Employee entrance & courtyard landscaping                       |               | 2003             | 11,355        | 1,135                     | 10            | 1,135                      |             | 9,543                    | 16 |
| Locks on doors, stainless steel walls dietary,lot lights        |               | 2004             | 30,177        | 2,804                     | 6 to 15       | 2,804                      |             | 21,780                   | 17 |
| Maint. Mezzanine, replace fire system, fire lane, compressor    |               | 2005             | 24,617        | 2,775                     | 5 to 20       | 2,775                      |             | 18,009                   | 18 |
| Architect,construction,painting,programming, dementia unit      |               | 2005             | 339,823       | 29,700                    | 20            | 29,700                     |             | 180,676                  | 19 |
| Mirror,painting,replace concrete CVS,replace 29 sprinklers      |               | 2006             | 9,978         | 969                       | 5 to 18       | 969                        |             | 5,340                    | 20 |
| Replace 2 doors, add magnets, install magnets & smoke detectors |               | 2006             | 13,813        | 1,002                     | 5             | 1,002                      |             | 5,273                    | 21 |
| Painting in dining rooms                                        |               | 2007             | 7,840         | 1,560                     | 5             | 1,560                      |             | 7,020                    | 22 |
| Replace 600aMP Switch                                           |               | 2007             | 4,847         | 373                       | 13            | 373                        |             | 1,802                    | 23 |
| New Phone System                                                |               | 2007             | 22,000        | 2,200                     | 10            | 2,200                      |             | 9,167                    | 24 |
| New Phone System (Final)                                        |               | 2007             | 50,589        | 5,059                     | 10            | 5,059                      |             | 20,657                   | 25 |
| Steel Doors                                                     |               | 2008             | 3,290         | 165                       | 20            | 165                        |             | 604                      | 26 |
| Fencing                                                         |               | 2008             | 21,179        | 1,412                     | 15            | 1,412                      |             | 4,354                    | 27 |
| Magnetic Gate                                                   |               | 2009             | 2,887         | 280                       | 10            | 280                        |             | 800                      | 28 |
| Upgrade controls                                                |               | 2009             | 7,904         | 790                       | 10            | 790                        |             | 2,239                    | 29 |
| Wood wrap on Front Columns                                      |               | 2009             | 6,940         | 463                       | 15            | 463                        |             | 1,234                    | 30 |
| Repair Dietary Floor                                            |               | 2009             | 7,800         | 390                       | 20            | 390                        |             | 1,040                    | 31 |
| New Door by laundry                                             |               | 2009             | 5,290         | 353                       | 15            | 353                        |             | 941                      | 32 |
| New Canopy in CVS                                               |               | 2009             | 3,063         | 204                       | 15            | 204                        |             | 527                      | 33 |
| New Concrete around building                                    |               | 2009             | 15,995        | 1,066                     | 15            | 1,066                      |             | 2,576                    | 34 |
|                                                                 |               |                  |               |                           |               |                            |             |                          | 35 |
|                                                                 |               |                  |               |                           |               |                            |             |                          | 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                 | HD Swing Operator w/ control   | 2011 | \$ 2,841                  | \$ 142        | 10                         | \$ 142      | \$ 0                     | \$ 142       | 37 |
| 38                 | Replace Fire Eye Controller    | 2011 | \$ 3,601                  | \$ 150        | 12                         | \$ 150      | \$ 0                     | \$ 150       | 38 |
| 39                 |                                |      |                           |               |                            |             |                          |              | 39 |
| 40                 |                                |      |                           |               |                            |             |                          |              | 40 |
| 41                 |                                |      |                           |               |                            |             |                          |              | 41 |
| 42                 |                                |      |                           |               |                            |             |                          |              | 42 |
| 43                 |                                |      |                           |               |                            |             |                          |              | 43 |
| 44                 |                                |      |                           |               |                            |             |                          |              | 44 |
| 45                 |                                |      |                           |               |                            |             |                          |              | 45 |
| 46                 |                                |      |                           |               |                            |             |                          |              | 46 |
| 47                 |                                |      |                           |               |                            |             |                          |              | 47 |
| 48                 |                                |      |                           |               |                            |             |                          |              | 48 |
| 49                 |                                |      |                           |               |                            |             |                          |              | 49 |
| 50                 |                                |      |                           |               |                            |             |                          |              | 50 |
| 51                 |                                |      |                           |               |                            |             |                          |              | 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                 | <b>TOTAL (lines 4 thru 69)</b> |      | \$ 11,867,905             | \$ 508,009    |                            | \$ 508,009  | \$ 0                     | \$ 5,674,227 | 70 |

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

Facility Name & ID Number DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

|    | Category of Equipment    | 1<br>Cost    | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|--------------------------|--------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 1,766,404 | \$ 61,830                      | \$ 96,739                       | \$ 34,909        | 5-15                | \$ 1,449,549                  | 71 |
| 72 | Current Year Purchases   | 4,919        | 492                            | 492                             |                  | 5-15                | 492                           | 72 |
| 73 | Fully Depreciated Assets |              |                                |                                 |                  |                     |                               | 73 |
| 74 |                          |              |                                |                                 |                  |                     |                               | 74 |
| 75 | TOTALS                   | \$ 1,771,323 | \$ 62,322                      | \$ 97,231                       | \$ 34,909        |                     | \$ 1,450,041                  | 75 |

D. Vehicle Costs. (See instructions.)\*

|    | 1<br>Use    | Model, Make<br>and Year 2 | Year<br>Acquired 3 | 4<br>Cost | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|-------------|---------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 | Maintenance | 1995 GMC Truck            | 1996               | \$ 22,383 | \$                             | \$                              | \$               | 5                  | \$ 22,383                     | 76 |
| 77 |             |                           |                    |           |                                |                                 |                  |                    |                               | 77 |
| 78 |             |                           |                    |           |                                |                                 |                  |                    |                               | 78 |
| 79 |             |                           |                    |           |                                |                                 |                  |                    |                               | 79 |
| 80 | TOTALS      |                           |                    | \$ 22,383 | \$                             | \$                              | \$               |                    | \$ 22,383                     | 80 |

E. Summary of Care-Related Assets

|    | 1<br>Reference                                                                                                                    | 2<br>Amount   |       |
|----|-----------------------------------------------------------------------------------------------------------------------------------|---------------|-------|
| 81 | Total Historical Cost<br>(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 13,744,709 | 81    |
| 82 | Current Book Depreciation<br>(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)             | \$ 570,331    | 82    |
| 83 | Straight Line Depreciation<br>(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)            | \$ 605,240    | 83 ** |
| 84 | Adjustments<br>(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                           | \$ 34,909     | 84    |
| 85 | Accumulated Depreciation<br>(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)              | \$ 7,146,651  | 85    |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book<br>Depreciation 3 | Accumulated<br>Depreciation 4 |    |
|----|----------------------------------|-----------|--------------------------------|-------------------------------|----|
| 86 | N/A                              | \$        | \$                             | \$                            | 86 |
| 87 |                                  |           |                                |                               | 87 |
| 88 |                                  |           |                                |                               | 88 |
| 89 |                                  |           |                                |                               | 89 |
| 90 |                                  |           |                                |                               | 90 |
| 91 | TOTALS                           | \$        | \$                             | \$                            | 91 |

G. Construction-in-Progress

|    | Description | Cost |    |
|----|-------------|------|----|
| 92 | N/A         | \$   | 92 |
| 93 |             |      | 93 |
| 94 |             |      | 94 |
| 95 |             | \$   | 95 |

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

|   |                    | 1<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          |                        |                             | \$                    |                              |                                     | 3 |
| 4 | Additions          |                          |                        |                             |                       |                              |                                     | 4 |
| 5 |                    |                          |                        |                             |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                             |                       |                              |                                     | 6 |
| 7 | <b>TOTAL</b>       |                          |                        |                             | \$                    |                              |                                     | 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  
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: \$ 70,853 Description: Nursing Equipment \$58,984; Maintenance \$1,058; Other Equipment \$10,811

(Attach a schedule detailing the breakdown of movable equipment)

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

|    | 1<br>Use     | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|--------------|-----------------------------|-------------------------------|----------------------------------------|----|
| 17 |              |                             | \$ <u>N/A</u>                 | \$                                     | 17 |
| 18 |              |                             |                               |                                        | 18 |
| 19 |              |                             |                               |                                        | 19 |
| 20 |              |                             |                               |                                        | 20 |
| 21 | <b>TOTAL</b> |                             | \$                            | \$                                     | 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. \_\_\_\_\_/2012 \$ \_\_\_\_\_

13. \_\_\_\_\_/2013 \$ \_\_\_\_\_

14. \_\_\_\_\_/2014 \$ \_\_\_\_\_

\* 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.<br/>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    |             | Contract | Total |
|----|----------------------------------------|-------------|-------------|----------|-------|
|    |                                        | 1 Drop-outs | 2 Completed |          |       |
| 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**

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

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

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

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

|    | Service                                                                        | 1<br>Schedule V<br>Line & Column<br>Reference | 2                   |      | 3                                               |      | 4       |         | 6<br>Supplies<br>(Actual or<br>Allocated) | 7<br>Total Units<br>(Column 2 + 4) | 8<br>Total Cost<br>(Col. 3 + 5 + 6) |    |
|----|--------------------------------------------------------------------------------|-----------------------------------------------|---------------------|------|-------------------------------------------------|------|---------|---------|-------------------------------------------|------------------------------------|-------------------------------------|----|
|    |                                                                                |                                               | Units of<br>Service | Cost | Outside Practitioner<br>(other than consultant) |      |         |         |                                           |                                    |                                     |    |
|    |                                                                                |                                               |                     |      | Units                                           | Cost |         |         |                                           |                                    |                                     |    |
| 1  | Licensed Occupational Therapist                                                | 10A(3)                                        | hrs                 | \$   | 4,202                                           | \$   | 302,578 | \$      | 4,202                                     | \$                                 | 302,578                             | 1  |
| 2  | Licensed Speech and Language<br>Development Therapist                          | 10A(3)                                        | hrs                 |      | 1,118                                           |      | 80,479  |         | 1,118                                     |                                    | 80,479                              | 2  |
| 3  | Licensed Recreational Therapist                                                |                                               | hrs                 |      |                                                 |      |         |         |                                           |                                    |                                     | 3  |
| 4  | Licensed Physical Therapist                                                    | 10A(3)                                        | hrs                 |      | 4,938                                           |      | 355,428 |         | 4,938                                     |                                    | 355,428                             | 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<br>prescripts  |      |                                                 |      |         | 269,436 |                                           |                                    | 269,436                             | 9  |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |                                               | hrs                 |      |                                                 |      |         |         |                                           |                                    |                                     | 10 |
| 11 | Academic Education                                                             |                                               | hrs                 |      |                                                 |      |         |         |                                           |                                    |                                     | 11 |
| 12 | Other (specify):                                                               |                                               |                     |      |                                                 |      |         |         |                                           |                                    |                                     | 12 |
| 13 | Other (specify):                                                               |                                               |                     |      |                                                 |      |         |         |                                           |                                    |                                     | 13 |
| 14 | <b>TOTAL</b>                                                                   |                                               |                     | \$   | 10,258                                          | \$   | 738,485 | \$      | 269,436                                   | \$                                 | 1,007,921                           | 14 |

**NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.**

Facility Name & ID Number DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning: 01/01/11

Ending:

12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/11

(last day of reporting year)

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

|                            |                                                                           | 1                    | 2                    |           |
|----------------------------|---------------------------------------------------------------------------|----------------------|----------------------|-----------|
|                            |                                                                           | Operating            | After Consolidation* |           |
| <b>A. Current Assets</b>   |                                                                           |                      |                      |           |
| 1                          | Cash on Hand and in Banks                                                 | \$ 30,967            | \$ 30,967            | 1         |
| 2                          | Cash-Patient Deposits                                                     |                      |                      | 2         |
| 3                          | Accounts & Short-Term Notes Receivable-Patients (less allowance 208,075 ) | 5,151,869            | 5,151,869            | 3         |
| 4                          | Supply Inventory (priced at )                                             |                      |                      | 4         |
| 5                          | Short-Term Investments                                                    | 1,454,898            | 1,454,898            | 5         |
| 6                          | Prepaid Insurance                                                         | 82,297               | 82,297               | 6         |
| 7                          | Other Prepaid Expenses                                                    | 92,855               | 92,855               | 7         |
| 8                          | Accounts Receivable (owners or related parties)                           |                      |                      | 8         |
| 9                          | Other(specify): <u>Sr. Living Facility - Dev.</u>                         | 3,992                | 3,992                | 9         |
| 10                         | <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>                       | <b>\$ 6,816,878</b>  | <b>\$ 6,816,878</b>  | <b>10</b> |
| <b>B. Long-Term Assets</b> |                                                                           |                      |                      |           |
| 11                         | Long-Term Notes Receivable                                                |                      |                      | 11        |
| 12                         | Long-Term Investments                                                     |                      |                      | 12        |
| 13                         | Land                                                                      | 83,098               | 83,098               | 13        |
| 14                         | Buildings, at Historical Cost                                             | 12,176,528           | 11,005,557           | 14        |
| 15                         | Leasehold Improvements, at Historical Cost                                | 782,515              | 862,348              | 15        |
| 16                         | Equipment, at Historical Cost                                             | 1,756,707            | 1,793,706            | 16        |
| 17                         | Accumulated Depreciation (book methods)                                   | (7,354,112)          | (7,146,651)          | 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 (specify):                                         | 3,332                | 3,332                | 22        |
| 23                         | Other(specify): <u>Reserve for IGT</u>                                    | 2,294,098            | 2,294,098            | 23        |
| 24                         | <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>                   | <b>\$ 9,742,166</b>  | <b>\$ 8,895,488</b>  | <b>24</b> |
| 25                         | <b>TOTAL ASSETS (sum of lines 10 and 24)</b>                              | <b>\$ 16,559,044</b> | <b>\$ 15,712,366</b> | <b>25</b> |

|                                              |                                                              | 1                    | 2                    |           |
|----------------------------------------------|--------------------------------------------------------------|----------------------|----------------------|-----------|
|                                              |                                                              | Operating            | After Consolidation* |           |
| <b>C. Current Liabilities</b>                |                                                              |                      |                      |           |
| 26                                           | Accounts Payable                                             | \$ 490,614           | \$ 490,614           | 26        |
| 27                                           | Officer's Accounts Payable                                   |                      |                      | 27        |
| 28                                           | Accounts Payable-Patient Deposits                            | 385,595              | 385,595              | 28        |
| 29                                           | Short-Term Notes Payable                                     |                      |                      | 29        |
| 30                                           | Accrued Salaries Payable                                     | 302,164              | 302,164              | 30        |
| 31                                           | Accrued Taxes Payable (excluding real estate taxes)          |                      |                      | 31        |
| 32                                           | Accrued Real Estate Taxes(Sch.IX-B)                          |                      |                      | 32        |
| 33                                           | Accrued Interest Payable                                     |                      |                      | 33        |
| 34                                           | Deferred Compensation                                        | 198,918              | 198,918              | 34        |
| 35                                           | Federal and State Income Taxes                               |                      |                      | 35        |
| <b>Other Current Liabilities(specify):</b>   |                                                              |                      |                      |           |
| 36                                           | <u>Interest Payable &amp; Work Comp. Res.</u>                | 418,928              | 418,928              | 36        |
| 37                                           |                                                              |                      |                      | 37        |
| 38                                           | <b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>   | <b>\$ 1,796,219</b>  | <b>\$ 1,796,219</b>  | <b>38</b> |
| <b>D. Long-Term Liabilities</b>              |                                                              |                      |                      |           |
| 39                                           | Long-Term Notes Payable                                      |                      |                      | 39        |
| 40                                           | Mortgage Payable                                             |                      |                      | 40        |
| 41                                           | Bonds Payable                                                | 3,579,138            | 3,579,138            | 41        |
| 42                                           | Deferred Compensation                                        | 375,677              | 375,677              | 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> | <b>\$ 3,954,815</b>  | <b>\$ 3,954,815</b>  | <b>45</b> |
| 46                                           | <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>            | <b>\$ 5,751,034</b>  | <b>\$ 5,751,034</b>  | <b>46</b> |
| 47                                           | <b>TOTAL EQUITY(page 18, line 24)</b>                        | <b>\$ 10,808,010</b> | <b>\$ 9,961,332</b>  | <b>47</b> |
| 48                                           | <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b> | <b>\$ 16,559,044</b> | <b>\$ 15,712,366</b> | <b>48</b> |

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

|           |                                                                     | 1<br>Total           |             |
|-----------|---------------------------------------------------------------------|----------------------|-------------|
| <b>1</b>  | <b>Balance at Beginning of Year, as Previously Reported</b>         | \$ <b>10,220,505</b> | <b>1</b>    |
| <b>2</b>  | Restatements (describe):                                            |                      | <b>2</b>    |
| <b>3</b>  | <b>Prior Period Adjustment</b>                                      | <b>(201,215)</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>10,019,290</b> | <b>6</b>    |
|           | <b>A. Additions (deductions):</b>                                   |                      |             |
| <b>7</b>  | NET Income (Loss) (from page 19, line 43)                           | <b>788,720</b>       | <b>7</b>    |
| <b>8</b>  | Aquisitions of Pooled Companies                                     |                      | <b>8</b>    |
| <b>9</b>  | Proceeds from Sale of Stock                                         |                      | <b>9</b>    |
| <b>10</b> | Stock Options Exercised                                             |                      | <b>10</b>   |
| <b>11</b> | Contributions and Grants                                            |                      | <b>11</b>   |
| <b>12</b> | Expenditures for Specific Purposes                                  |                      | <b>12</b>   |
| <b>13</b> | Dividends Paid or Other Distributions to Owners                     | ( )                  | <b>13</b>   |
| <b>14</b> | Donated Property, Plant, and Equipment                              |                      | <b>14</b>   |
| <b>15</b> | Other (describe)                                                    |                      | <b>15</b>   |
| <b>16</b> | Other (describe)                                                    |                      | <b>16</b>   |
| <b>17</b> | <b>TOTAL Additions (deductions) (sum of lines 7-16)</b>             | \$ <b>788,720</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>10,808,010</b> | <b>24</b> * |

\* 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        |     |
| <b>A. Inpatient Care</b>               |                                                           |               |     |
| 1                                      | Gross Revenue -- All Levels of Care                       | \$ 15,328,699 | 1   |
| 2                                      | Discounts and Allowances for all Levels                   | (5,797,465)   | 2   |
| 3                                      | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 9,531,234  | 3   |
| <b>B. Ancillary Revenue</b>            |                                                           |               |     |
| 4                                      | Day Care                                                  |               | 4   |
| 5                                      | Other Care for Outpatients                                |               | 5   |
| 6                                      | Therapy                                                   | 2,357,424     | 6   |
| 7                                      | Oxygen                                                    | 235,935       | 7   |
| 8                                      | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 2,593,359  | 8   |
| <b>C. Other Operating Revenue</b>      |                                                           |               |     |
| 9                                      | Payments for Education                                    |               | 9   |
| 10                                     | Other Government Grants                                   | 178,922       | 10  |
| 11                                     | CNA Training Reimbursements                               |               | 11  |
| 12                                     | Gift and Coffee Shop                                      |               | 12  |
| 13                                     | Barber and Beauty Care                                    |               | 13  |
| 14                                     | Non-Patient Meals                                         | 10,126        | 14  |
| 15                                     | Telephone, Television and Radio                           |               | 15  |
| 16                                     | Rental of Facility Space                                  |               | 16  |
| 17                                     | Sale of Drugs                                             | 320,000       | 17  |
| 18                                     | Sale of Supplies to Non-Patients                          |               | 18  |
| 19                                     | Laboratory                                                | 19,124        | 19  |
| 20                                     | Radiology and X-Ray                                       | 15,159        | 20  |
| 21                                     | Other Medical Services                                    | 588,099       | 21  |
| 22                                     | Laundry                                                   |               | 22  |
| 23                                     | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 1,131,430  | 23  |
| <b>D. Non-Operating Revenue</b>        |                                                           |               |     |
| 24                                     | Contributions                                             | 75,471        | 24  |
| 25                                     | Interest and Other Investment Income***                   | 76,578        | 25  |
| 26                                     | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 152,049    | 26  |
| <b>E. Other Revenue (specify):****</b> |                                                           |               |     |
| 27                                     | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |               | 27  |
| 28                                     |                                                           |               | 28  |
| 28a                                    | <u>See Sch 19A</u>                                        | 1,294,543     | 28a |
| 29                                     | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 1,294,543  | 29  |
| 30                                     | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 14,702,615 | 30  |

|                                     |                                                                | 2             |    |
|-------------------------------------|----------------------------------------------------------------|---------------|----|
| Expenses                            |                                                                | Amount        |    |
| <b>A. Operating Expenses</b>        |                                                                |               |    |
| 31                                  | General Services                                               | 2,447,333     | 31 |
| 32                                  | Health Care                                                    | 7,001,024     | 32 |
| 33                                  | General Administration                                         | 3,207,566     | 33 |
| <b>B. Capital Expense</b>           |                                                                |               |    |
| 34                                  | Ownership                                                      | 826,224       | 34 |
| <b>C. Ancillary Expense</b>         |                                                                |               |    |
| 35                                  | Special Cost Centers                                           | 327,723       | 35 |
| 36                                  | Provider Participation Fee                                     | 104,025       | 36 |
| <b>D. Other Expenses (specify):</b> |                                                                |               |    |
| 37                                  |                                                                |               | 37 |
| 38                                  |                                                                |               | 38 |
| 39                                  |                                                                |               | 39 |
| 40                                  | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 13,913,895 | 40 |
| 41                                  | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 788,720       | 41 |
| 42                                  | <b>Income Taxes</b>                                            |               | 42 |
| 43                                  | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 788,720    | 43 |

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.  
\*\*County Home - No Tax Return Filed\*\*

\*\*\* 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.

DeKalb Rehab & Nursing Center

Provider #: 0044321

01/01/11 - 12/31/11

**Schedule 19A**

28a.

| <u>Revenue</u>             | <u>Amount</u>    |
|----------------------------|------------------|
| M/C Cost Report Settlement | 41,686           |
| Medicaid County Portion    | 1,048,803        |
| Maintenance                | 925              |
| Donation                   | 200,000          |
| Miscellaneous              | 3,129            |
| Total Other Revenue        | <u>1,294,543</u> |

Facility Name & ID Number DeKalb Rehab & Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

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                     | 1,814                      | 2,040                                  | \$ 80,003           | \$ 39.22 | 1  |
| 2  | Assistant Director of Nursing           | 1,918                      | 2,023                                  | 63,688              | 31.48    | 2  |
| 3  | Registered Nurses                       | 42,967                     | 48,314                                 | 1,456,059           | 30.14    | 3  |
| 4  | Licensed Practical Nurses               | 9,364                      | 10,062                                 | 221,016             | 21.97    | 4  |
| 5  | CNAs & Orderlies                        | 139,136                    | 151,505                                | 2,014,685           | 13.30    | 5  |
| 6  | CNA Trainees                            |                            |                                        |                     |          | 6  |
| 7  | Licensed Therapist                      |                            |                                        |                     |          | 7  |
| 8  | Rehab/Therapy Aides                     | 6,995                      | 7,914                                  | 182,595             | 23.07    | 8  |
| 9  | Activity Director                       | 1,809                      | 2,115                                  | 38,653              | 18.28    | 9  |
| 10 | Activity Assistants                     | 8,654                      | 9,515                                  | 97,754              | 10.27    | 10 |
| 11 | Social Service Workers                  | 7,335                      | 8,310                                  | 163,695             | 19.70    | 11 |
| 12 | Dietician                               | 1,915                      | 2,141                                  | 50,221              | 23.46    | 12 |
| 13 | Food Service Supervisor                 | 2,394                      | 2,667                                  | 46,836              | 17.56    | 13 |
| 14 | Head Cook                               | 1,665                      | 2,017                                  | 28,492              | 14.13    | 14 |
| 15 | Cook Helpers/Assistants                 | 5,426                      | 6,014                                  | 62,812              | 10.44    | 15 |
| 16 | Dishwashers                             | 39,437                     | 43,346                                 | 404,962             | 9.34     | 16 |
| 17 | Maintenance Workers                     | 5,162                      | 5,832                                  | 107,979             | 18.52    | 17 |
| 18 | Housekeepers                            | 21,349                     | 23,249                                 | 215,819             | 9.28     | 18 |
| 19 | Laundry                                 | 6,227                      | 7,357                                  | 90,277              | 12.27    | 19 |
| 20 | Administrator                           | 2,080                      | 2,080                                  | 83,012              | 39.91    | 20 |
| 21 | Assistant Administrator                 |                            |                                        |                     |          | 21 |
| 22 | Other Administrative                    |                            |                                        |                     |          | 22 |
| 23 | Office Manager                          |                            |                                        |                     |          | 23 |
| 24 | Clerical                                | 14,239                     | 15,423                                 | 191,935             | 12.45    | 24 |
| 25 | Vocational Instruction                  |                            |                                        |                     |          | 25 |
| 26 | Academic Instruction                    |                            |                                        |                     |          | 26 |
| 27 | Medical Director                        |                            |                                        |                     |          | 27 |
| 28 | Qualified MR Prof. (QMRP)               |                            |                                        |                     |          | 28 |
| 29 | Resident Services Coordinator           |                            |                                        |                     |          | 29 |
| 30 | Habilitation Aides (DD Homes)           |                            |                                        |                     |          | 30 |
| 31 | Medical Records                         |                            |                                        |                     |          | 31 |
| 32 | Other Health Care <u>Refer sch 20 A</u> | 34,666                     | 39,028                                 | 905,788             | 23.21    | 32 |
| 33 | Other(specify)                          |                            |                                        |                     |          | 33 |
| 34 | TOTAL (lines 1 - 33)                    | 354,551                    | 390,951                                | \$ 6,506,281 *      | \$ 16.64 | 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                     | 552                                        | \$ 26,362                          | 1(3)  | 35 |
| 36 | Medical Director                       | 434                                        | 112,633                            | 9(3)  | 36 |
| 37 | Medical Records Consultant             | 339                                        | 6,780                              | 10(3) | 37 |
| 38 | Nurse Consultant                       | Monthly                                    | 3,900                              | 10(3) | 38 |
| 39 | Pharmacist Consultant                  | Falt fess                                  | 10,805                             | 10(3) | 39 |
| 40 | Physical Therapy Consultant            |                                            |                                    |       | 40 |
| 41 | Occupational Therapy Consultant        |                                            |                                    |       | 41 |
| 42 | Respiratory Therapy Consultant         |                                            |                                    |       | 42 |
| 43 | Speech Therapy Consultant              |                                            |                                    |       | 43 |
| 44 | Activity Consultant                    | 13                                         | 958                                | 11(3) | 44 |
| 45 | Social Service Consultant              | 83                                         | 1,094                              | 12(3) | 45 |
| 46 | Other(specify) <u>Mental Health</u>    |                                            |                                    | 12(3) | 46 |
| 47 | <u>Assistant Activities Consultant</u> |                                            |                                    | 10(3) | 47 |
| 48 | <u>Others- refer pg 20B</u>            |                                            | 9,164                              |       | 48 |
| 49 | TOTAL (lines 35 - 48)                  | 1,421                                      | \$ 171,696                         |       | 49 |

C. CONTRACT NURSES

|    | 1                                | 2                    | 3                                  |       |    |
|----|----------------------------------|----------------------|------------------------------------|-------|----|
|    | Number of Hrs. Paid & Accrued    | Total Contract Wages | Schedule V Line & Column Reference |       |    |
| 50 | Registered Nurses                | 1,624                | \$ 71,896                          | 10(3) | 50 |
| 51 | Licensed Practical Nurses        | 4,594                | 182,089                            | 10(3) | 51 |
| 52 | Certified Nurse Assistants/Aides | 11,012               | 232,898                            | 10(3) | 52 |
| 53 | TOTAL (lines 50 - 52)            | 17,230               | \$ 486,883                         |       | 53 |

DeKalb Rehab & Nursing Center

Provider #: 0044321

01/01/11- 12/31/11

**Schedule 20A**

**XVIII. A. STAFFING AND SALARY COSTS - Line 32 Other Health**

| <u>Description</u>                      | <u>Hours Worked</u> | <u>Hours Paid</u> | <u>Salary</u>  | <u>Ave. Hrly.<br/>Wage</u> |
|-----------------------------------------|---------------------|-------------------|----------------|----------------------------|
| Care Plan Coordinator                   | 1,983               | 2,059             | 64,087         | 31.13                      |
| House Supervisor                        | 4,574               | 5,005             | 192,751        | 38.51                      |
| Scheduling Coord                        | 1,839               | 2,159             | 39,525         | 18.31                      |
| Rehab LPN/RN                            | 2,135               | 2,452             | 58,898         | 24.02                      |
| Clinical & Support Services Coordinator | 1,577               | 2,145             | 77,634         | 36.19                      |
| CVS Department Head                     | 1,558               | 1,891             | 63,922         | 33.80                      |
| Unit Clerk and Assistant                | 9,895               | 10,902            | 115,450        | 10.59                      |
| Medicare Case Manager                   | 4,532               | 4,866             | 150,028        | 30.83                      |
| Nursing Secretary                       | 2,380               | 2,584             | 50,917         | 19.70                      |
| Ward Secretary                          | 4,193               | 4,965             | 92,576         | 18.65                      |
|                                         | <u>34,666</u>       | <u>39,028</u>     | <u>905,788</u> | <u>23.21</u>               |

DeKalb Rehab & Nursing Center

Provider #: 0044321

01/01/11- 12/31/11

SCH 20B

|                             | <b>1</b>                                             | <b>2</b>                                 | <b>3</b>                                                  |
|-----------------------------|------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
|                             | <b>Number<br/>of Hrs.<br/>Paid &amp;<br/>Accrued</b> | <b>Cost for<br/>Reporting<br/>Period</b> | <b>Schedule V<br/>Line &amp;<br/>Column<br/>Reference</b> |
| <b>Others</b>               |                                                      |                                          |                                                           |
| Nursing dental consultant   | Flat Fee                                             | 1,050                                    | 10(3)                                                     |
| Nursing utilization review  | Monthly                                              | 8,000                                    | 10(3)                                                     |
| Rehab Professional services | 2                                                    | <u>114</u>                               | 1A(3)                                                     |
| <b>Total</b>                |                                                      | <b><u><u>9,164</u></u></b>               |                                                           |



DeKalb Rehab & Nursing Center

Provider #: 0044321

01/01/11 - 12/31/11

**Schedule 21A**

**XIX. SUPPORT SERVICES - Section C Professional Services**

Per Schedule V, Line 19, Column 3                      66,889

Add:            Indirect County Allocation                      7,884

Less:            Non-allowable legal retainers                      (6,200)

To Schedule V, Line 19, Column 8                      68,573

**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>                     | \$         |             | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     | \$     |

Facility Name &amp; ID Number DeKalb Rehab &amp; Nursing Center

# 0044321

Report Period Beginning:

01/01/11

Ending:

12/31/11

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (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 - \$6,947
- (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? \_\_\_\_\_
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 81,113 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. \$ 104,025  
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. \$ 10,126
- (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? 0  
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? 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Sikich, Gardner & Co.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? No  
Attach invoices and a summary of services for all architect and appraisal fees

RECONCILIATION REPORT

DeKalb Rehab & Nursir 09:16 AM 5/30/2012

| ITEM                                 | Value 1    | Cond.     | Value 2    | Difference | RESULTS | COMPARE CEL     | SUB-<br>SCHED. | LINE<br>NO.      | COL.<br>NO. | WITH CELL        | SUB-<br>SCHED. | LINE<br>NO. | COL.<br>NO. |
|--------------------------------------|------------|-----------|------------|------------|---------|-----------------|----------------|------------------|-------------|------------------|----------------|-------------|-------------|
| Adjustment Detail                    | 303,030    | equal to  | 303,030    | 0          | O.K.    | Pg5 Z22         | B.             | 37               | 1           | Pg4 K29          | N/A            | 45          | 7           |
| Interest Expense                     | 108,461    | equal to  | 108,461    | 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         | 605,240    | equal to  | 605,240    | 0          | FAILED  | 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                       | 70,853     | equal to  | 70,853     | 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           | 0          | equal to  | 0          | #VALUE!    | #VALUE! | Pg16 N32        | N/A            | 14               | 3           | Pg4 E22          | N/A            | 39          | 1           |
| Therapy Service( B )                 | 738,485    | equal to  | 921,194    | -182,709   | FAILED  | Pg16 Z12+Z14..  | N/A,B          | 1-4,40-43        | 8,2         | Pg3 H20          | N/A            | 10a         | 4           |
| Special Serv.- Supplies              | 269,436    | equal to  | 269,436    | 0          | O.K.    | Pg16 V32        | N/A            | 14               | 6           | Pg4 F22 + Pg 3   | N/A            | 39,10a      | 2           |
| Income Stat. General Serv.           | 2,447,333  | equal to  | 2,447,333  | 0          | O.K.    | Pg19 P11        | N/A            | 31               | 2           | Pg3 H16          | N/A            | 8           | 4           |
| Income Stat. Health Care             | 7,001,024  | equal to  | 7,001,024  | 0          | O.K.    | Pg19 P12        | N/A            | 32               | 2           | Pg3 H26          | N/A            | 16          | 4           |
| Income Stat. Admininstation          | 3,207,566  | equal to  | 3,207,566  | 0          | O.K.    | Pg19 P13        | N/A            | 33               | 2           | Pg3 H39          | N/A            | 28          | 4           |
| Income Stat. Ownership               | 826,224    | equal to  | 826,224    | 0          | O.K.    | Pg19 P15        | N/A            | 34               | 2           | Pg4 H18          | N/A            | 37          | 4           |
| Income Stat. Special Cost Ctr        | 327,723    | equal to  | 327,723    | 0          | O.K.    | Pg19 P17        | N/A            | 35               | 2           | Pg4 H21..H24++   | N/A            | 38to41+43   | 4           |
| Income Stat. Prov. Partic.           | 104,025    | equal to  | 104,025    | 0          | O.K.    | Pg19 P18        | N/A            | 36               | 2           | Pg4 H25          | N/A            | 42          | 4           |
| Staff- Nursing ( A )                 | 4,018,046  | equal to  | 4,741,239  | -723,193   | 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          | 0          | O.K.    | Pg20 K16        | A.             | 6                | 3           | Pg3 E23          | N/A            | 13          | 1           |
| Staff-Licensed Therapist             | 0          | equal to  | 0          | 0          | O.K.    | Pg20 K17        | A.             | 7                | 3           | Pg4 E22          | N/A            | 39          | 1           |
| Staff- Activities                    | 136,407    | equal to  | 136,407    | 0          | O.K.    | Pg20 K19+K20    | A.             | 9+10             | 3           | Pg3 E21          | N/A            | 11          | 1           |
| Staff- Social Serv. Workers          | 163,695    | equal to  | 163,695    | 0          | O.K.    | Pg20 K21        | A.             | 11               | 3           | Pg3 E22          | N/A            | 12          | 1           |
| Staff- Dietary                       | 593,323    | equal to  | 593,323    | 0          | O.K.    | Pg20 K22..K26   | A.             | 16-Dec           | 3           | Pg3 E9           | N/A            | 1           | 1           |
| Staff- Maintenance                   | 107,979    | equal to  | 107,979    | 0          | O.K.    | Pg20 K27        | A.             | 17               | 3           | Pg3 E14          | N/A            | 6           | 1           |
| Staff- Housekeeping                  | 215,819    | equal to  | 215,819    | 0          | O.K.    | Pg20 K28        | A.             | 18               | 3           | Pg3 E11          | N/A            | 3           | 1           |
| Staff- Laundry                       | 90,277     | equal to  | 90,277     | 0          | O.K.    | Pg20 K29        | A.             | 19               | 3           | Pg3 E12          | N/A            | 4           | 1           |
| Staff- Administrative                | 83,012     | equal to  | 83,012     | 0          | O.K.    | Pg20 K30..K32   | A.             | 20-22            | 3           | Pg3 E28          | N/A            | 17          | 1           |
| Staff- Clerical                      | 191,935    | equal to  | 191,935    | 0          | O.K.    | Pg20 K33..K34   | A.             | 23+24            | 3           | Pg3 E32          | N/A            | 21          | 1           |
| Staff- Medical Director              | 0          | equal to  | 0          | 0          | O.K.    | Pg20 K37        | A.             | 27               | 3           | Pg3 E18          | N/A            | 9           | 1           |
| Total Salaries And Wages             | 6,506,281  | equal to  | 6,506,281  | 0          | FAILED  | Pg20 K44        | A.             | 34               | 3           | Pg4 E29          | N/A            | 45          | 1           |
| Dietary Consultant                   | 26,362     | < or = to | 26,362     | 0          | O.K.    | Pg20 X12        | B.             | 35               | 2           | Pg3 G9           | N/A            | 1           | 3           |
| Medical Director                     | 112,633    | < or = to | 112,633    | 0          | O.K.    | Pg20 X13        | B.             | 36               | 2           | Pg3 G18          | N/A            | 9           | 3           |
| Consultants & contractors            | 508,368    | < or = to | 517,418    | -9,050     | O.K.    | Pg20 X14..X16+  | B. & C.        | 17to39 and 50to5 | 2           | Pg3 G19          | N/A            | 10          | 3           |
| Activity Consultant                  | 958        | < or = to | 19,409     | -18,451    | O.K.    | Pg20 X21        | B.             | 44               | 2           | Pg3 G21          | N/A            | 11          | 3           |
| Social Service Consultant            | 1,094      | < or = to | 1,094      | 0          | O.K.    | Pg20 X22        | B.             | 45               | 2           | Pg3 G22          | N/A            | 12          | 3           |
| Supp. Sched.- Admin. Salar.          | 83,012     | equal to  | 83,012     | 0          | O.K.    | Pg21 I16        | A.             | N/A              | N/A         | Pg3 E28          | N/A            | 17          | 1           |
| Supp. Sched.- Admin. Other           | 182,570    | equal to  | 182,570    | 0          | O.K.    | Pg21 I24        | B.             | N/A              | N/A         | Pg3 G28          | N/A            | 17          | 3           |
| Supp. Sched.- Prof. Serv.            | 66,889     | equal to  | 66,889     | 0          | O.K.    | Pg21 I41        | C.             | N/A              | N/A         | Pg3 G30          | N/A            | 19          | 3           |
| Supp. Sched.- Benefit/Taxes          | 2,374,807  | equal to  | 2,374,807  | 0          | O.K.    | Pg21 P22        | D.             | N/A              | N/A         | Pg3 L33          | N/A            | 22          | 8           |
| Supp. Sched.- Sched of dues..        | 57,295     | equal to  | 57,295     | 0          | O.K.    | Pg21 V22        | F.             | N/A              | N/A         | Pg3 L31          | N/A            | 20          | 8           |
| Supp. Sched.- Sched. of trav         | 7,876      | equal to  | 7,876      | 0          | O.K.    | Pg21 V41        | G.             | N/A              | N/A         | Pg3 L35          | N/A            | 24          | 8           |
| Gen. Info - Particip. Fees           | 104,025    | equal to  | 104,025    | 0          | O.K.    | Pg23 I38        | N/A            | 11               | N/A         | Pg4 G25          | N/A            | 42          | 3           |
| Gen. Info - Employee Meals           | 0          | < or = to | 0          | 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          | 0          | O.K.    | Pg15 U29..U31   | B.             | 3, 4 & 5         | 4           | Pg3 E23          | N/A            | 13          | 1           |
| Days of medicare provided            | 9,341      | equal to  | 9,341      | 0          | O.K.    | Pg2 AB29        | K.             | N/A              | N/A         | Pg2 J30          | B.             | 8           | 4           |
| Adjustment for related org. costs    | 414,479    | equal to  | 414,479    | 0          | FAILED  | Pg5 Z18         | B.             | 34               | 1           | Pg6 to Pg 6I Y4I | B.             | 14          | 8           |
| Total loan balance                   | 3,579,138  | equal to  | 3,579,138  | 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          | 0          | O.K.    | Pg10 W15        | B.             | 4                | N/A         | Pg17 V17         | N/A            | 32          | 2           |
| Land                                 | 83,098     | equal to  | 83,098     | 0          | O.K.    | Pg11 T43        | A.             | 3                | 4           | Pg17 K25         | N/A            | 13          | 2           |
| Building cost                        | 11,867,905 | equal to  | 11,867,905 | 0          | FAILED  | Pg12 to 12I L43 | B.             | 36               | 4           | Pg17 K26+K27     | N/A            | 14 & 15     | 2           |
| Equipment and vehicle cost           | 1,793,706  | equal to  | 1,793,706  | 0          | FAILED  | Pg13 O22+L13    | C.& D.         | 41 + 46          | 1 + 4       | Pg17 K28         | N/A            | 16          | 2           |
| Accumulated depr.                    | 7,146,651  | equal to  | 7,146,651  | 0          | FAILED  | Pg13 Y30        | E.             | 51               | 2           | Pg17 K29         | N/A            | 17          | 2           |
| End of year equity                   | 10,808,010 | equal to  | 10,808,010 | 0          | O.K.    | Pg18 I33        | N/A            | 24               | 1           | Pg17 S39         | N/A            | 47          | 1           |
| Net income (loss)                    | 788,720    | equal to  | 788,720    | 0          | O.K.    | Pg18 I15        | N/A            | 7                | 1           | Pg19 P30         | N/A            | 43          | 2           |
| Unamortized deferred maint. cost     | 0          | equal to  | 0          | 0          | O.K.    | Pg22 F31-J31..f | H.             | 20               | 3           | Pg17 K30         | N/A            | 18          | 2           |
| Balance Sheet                        | 16,559,044 | equal to  | 16,559,044 | 0          | O.K.    | Pg17 H41        |                | 25               | 1           | Pg17 S41         | N/A            | 48          | 1           |

(A) The difference is due to Line 32 not being included in the calculation.

(B) The difference is due to actual rehab salaries not being included in the special services amounts on page 16.

Rounding off difference