



Facility Name & ID Number Pinecrest Manor

# 0012765 Report Period Beginning: 7/1/11 Ending: 6/30/12

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>57</u>	Skilled (SNF)	<u>57</u>	<u>20,862</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>68</u>	Intermediate (ICF)	<u>68</u>	<u>24,888</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>125</u>	TOTALS	<u>125</u>	<u>45,750</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>5,398</u>	<u>4,740</u>	<u>4,238</u>	<u>14,376</u>	8
9	SNF/PED					9
10	ICF	<u>13,322</u>	<u>11,347</u>		<u>24,669</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>18,720</u>	<u>16,087</u>	<u>4,238</u>	<u>39,045</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.34%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES  NO

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

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

YES  NO

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

Date started 6/27/63

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 57 and days of care provided 3,396

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 6/30/12 Fiscal Year: 6/30/12

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

Facility Name &amp; ID Number

Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/11

Ending:

6/30/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	433,126	24,646	63,163	520,935	520,935	(94,831)	426,104		1	
2	Food Purchase		490,223		490,223	490,223	(102,158)	388,065		2	
3	Housekeeping	383,016	14,356	18,220	415,592	415,592	(65,626)	349,966		3	
4	Laundry		18,088		18,088	18,088		18,088		4	
5	Heat and Other Utilities			297,101	297,101	297,101		297,101		5	
6	Maintenance	254,324	22,630	111,031	387,985	387,985	(97,697)	290,288		6	
7	Other (specify):*									7	
8	<b>TOTAL General Services</b>	1,070,466	569,943	489,515	2,129,924	2,129,924	(360,312)	1,769,612		8	
	<b>B. Health Care and Programs</b>										
9	Medical Director						7,200	7,200		9	
10	Nursing and Medical Records	2,630,958	124,030	11,918	2,766,906	2,766,906	(7,462)	2,759,444		10	
10a	Therapy									10a	
11	Activities	116,316	2,736	811	119,863	119,863	14,051	133,914		11	
12	Social Services	166,309	66		166,375	166,375		166,375		12	
13	CNA Training									13	
14	Program Transportation									14	
15	Other (specify):*									15	
16	<b>TOTAL Health Care and Programs</b>	2,913,583	126,832	12,729	3,053,144	3,053,144	13,789	3,066,933		16	
	<b>C. General Administration</b>										
17	Administrative	84,616			84,616	84,616	15,384	100,000		17	
18	Directors Fees									18	
19	Professional Services			227,612	227,612	227,612	(39,906)	187,706		19	
20	Dues, Fees, Subscriptions & Promotions			16,449	16,449	16,449	(314)	16,135		20	
21	Clerical & General Office Expenses	350,324	108,743	42,778	501,845	501,845	(47,137)	454,708		21	
22	Employee Benefits & Payroll Taxes			830,009	830,009	830,009	(61,588)	768,421		22	
23	Inservice Training & Education						2,507	2,507		23	
24	Travel and Seminar			6,038	6,038	6,038	(2,507)	3,531		24	
25	Other Admin. Staff Transportation			6,533	6,533	6,533		6,533		25	
26	Insurance-Prop.Liab.Malpractice			71,550	71,550	71,550		71,550		26	
27	Other (specify):*									27	
28	<b>TOTAL General Administration</b>	434,940	108,743	1,200,969	1,744,652	1,744,652	(133,561)	1,611,091		28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,418,989	805,518	1,703,213	6,927,720	6,927,720	(480,084)	6,447,636		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 &amp; ID Number

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#0012765

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## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			346,212	346,212		346,212	26,919	373,131			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			175,509	175,509		175,509	(3,692)	171,817			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles							262	262			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			521,721	521,721		521,721	23,489	545,210			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		181,201	626,116	807,317		807,317		807,317			39
40	Barber and Beauty Shops			31,319	31,319		31,319		31,319			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			336,388	336,388		336,388		336,388			42
43	Other (specify):* <b>Non-Allowable Co</b>	115,560	7,180	132,464	255,204		255,204	(255,204)				43
44	<b>TOTAL Special Cost Centers</b>	115,560	188,381	1,126,287	1,430,228		1,430,228	(255,204)	1,175,024			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,534,549	993,899	3,351,221	8,879,669		8,879,669	(711,799)	8,167,870			45

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

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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	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(22,429)	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	26,919	30		9
10	Interest and Other Investment Income	(3,692)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(57,000)	43		24
25	Fund Raising, Advertising and Promotional	(21,103)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(145,149)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (222,454)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(489,345)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (489,345)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (711,799)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

## Pinecrest Manor

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Reclass R&M >\$2,500	\$ (10,830)	10	1
2	Disallow Association Dues	(314)	20	2
3	Offset miscellaneous income	(3,577)	21	3
4	Disallow development salary	(28,280)	43	4
5	Disallow development general exp	(1,282)	43	5
6	Disallow development events	(1,006)	43	6
7	Disallow development postage	(2,785)	43	7
8	Disallow development office supplies	(1,480)	43	8
9	Disallow development other supplies	(26)	43	9
10	Offset administrative supplies income	(601)	43	10
11	Disallow cable tv expense	(23,726)	43	11
12	Disallow Medicare EKG - Part A	(160)	43	12
13	Disallow Medicare Lab - Part A	(13,342)	43	13
14	Disallow Medicare X-Ray - Part A	(3,467)	43	14
15	Disallow development consultants	(2,644)	43	15
16	Disallow development pro fees	(263)	43	16
17	Disallow development conference/education	(76)	43	17
18	Disallow development travel expense		43	18
19	Disallow development service contracts	(1,295)	43	19
20	Rent Game Room	(2,400)	43	20
21	Rent Pgrove Community Center	(6,600)	43	21
22	Disallow marketing cost	(12)	43	22
23	Disallow marketing/public relations cost	(350)	43	23
24	Disallow general expense	(26)	43	24
25	Disallow marketing salaries	(14,752)	43	25
26	Disallow legal expense/settlements	(25,855)	19	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>		(145,149)	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
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest	Mt. Morris, IL	Fund Raising
				Foundation		Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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)	
1	V	1 Dietary Salary	\$ 72,402	Pinecrest Village	**	\$	\$ (72,402)	1
2	V	2 Food	102,158	Pinecrest Village	**		(102,158)	2
3	V	3 Housekeeping Salary	65,626	Pinecrest Village	**		(65,626)	3
4	V	6 Plant Salary	86,867	Pinecrest Village	**		(86,867)	4
5	V	21 Clerical & General Office-Salary	28,176	Pinecrest Village	**		(28,176)	5
6	V	22 Employee benefits & payroll taxes	61,588	Pinecrest Village	**		(61,588)	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				13
14	Total		\$ 416,817			\$	\$ * (416,817)	14

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

Facility Name & ID Number Pinecrest Manor

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**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	43 Development Costs	\$ 15,234	Pinecrest Grove	**	\$	\$ (15,234) 15	
16	V	43 Marketing Costs	\$ 57,294	Pinecrest Grove	**		(57,294) 16	
17	V							
18	V							
19	V							
20	V							
21	V							
22	V							
23	V							
24	V							
25	V							
26	V							
27	V							
28	V							
29	V							
30	V							
31	V							
32	V							
33	V							
34	V	** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors						
35	V							
36	V							
37	V							
38	V							
39	<b>Total</b>		\$ 72,528			\$ 0	\$ * (72,528) 39	

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

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## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1									\$	1
2										2
3		See Listing of Board of Directors Attached								3
4										4
5		Note: No members of the Board provide services to the facility, nor do they have								5
6		financial interest in business that do business with, or provide services to the facility.								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 Pinecrest Manor

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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

Name of Related Organization N/A  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

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



**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 2011 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.)		2011		\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2007	<u>N/A</u>	8		
	2008		9		
	2009		10		
	2010		11		
	2011		12		
<b>Facility is a not-for-profit and pays no real estate taxes.</b>					
				<b>FOR BHF USE ONLY</b>	
				13	13
				14	14
				15	15
				16	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.**

## 2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinecrest Manor COUNTY Ogle

FACILITY IDPH LICENSE NUMBER 0012765

CONTACT PERSON REGARDING THIS REPORT Ferol Labash

TELEPHONE (815) 734-4103 FAX #: (815) 734-7131

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

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>N/A-Facility is a Not-For-Profit and</u>	<u>pays no real estate taxes.</u>	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

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7/1/11 Ending:

6/30/12

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 79,970 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

Pinecrest Village-Retirement Community  
Congregate living units-48 units-60,413 square feet  
Independent living units-9 units-12,079 square feet

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	1
2					2
3	<b>TOTALS</b>	<b>443,048</b>		<b>\$ 20,626</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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	125	1963	1963	\$ 1,248,321	\$	50	\$ 24,966	\$ 24,966	\$ 1,204,259	4
5		1964	1964	13,640		50	273	273	12,934	5
6		1965	1965	400		50	8	8	372	6
7		1963	1963	67,803		5-20			67,803	7
8		1987	1987	43,345		5-10			43,345	8
<b>Improvement Type**</b>										
9	Building Improvements	1965		5,475		38			5,475	9
10	Building Improvements	1969		3,231		15-45	58	58	3,090	10
11	Building Improvements	1971		9,871		5-42	203	203	9,571	11
12	Building Improvements	1972		4,539		10			4,539	12
13	Building Improvements	1973		567		5			567	13
14	Building Improvements	1974		130,481	2,821	5-50	2,821		100,173	14
15	Building Improvements	1975		17,918		10-15			17,918	15
16	Building Improvements	1976		22,483		5-38			22,483	16
17	Building Improvements	1977		12,308		10			12,308	17
18	Building Improvements	1978		1,354		5-10			1,354	18
19	Building Improvements	1979		10,885		7			10,885	19
20	Building Improvements	1980		6,121		5			6,121	20
21	Building Improvements	1981		8,640		10			8,640	21
22	Building Improvements	1982		54,612		5-10			54,612	22
23	Building Improvements	1983		65,748		5-10			65,748	23
24	Building Improvements	1984		74,218		5-10			74,218	24
25	Building Improvements	1985		28,402		5-10			28,402	25
26	Building Improvements	1986		53,789		5			53,789	26
27	Garage	1983		11,892		10			11,892	27
28	Brethren - House	1977		19,500		25			19,500	28
29	Brethren - Renovations	1980		40,698		25			40,698	29
30	Brethren - Insulation	1981		2,149		10			2,149	30
31	Brethren - Garage	1984		10,692		10			10,692	31
32	Brethren - Bath Remodel	1986		1,296		5			1,296	32
33	Brethren - Garage Improvement	1980		2,095		14			2,095	33
34	Energy Management	1985		3,180		10			3,180	34
35	Building (28 Beds)	1999		2,780,122	69,503	40	69,503		912,147	35
36	Carpeting	1989		805		10			805	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number **Pinecrest Manor**# **0012765**

Report Period Beginning:

7/1/11

Ending:

6/30/12

**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Canopy Extension	1987	\$ 6,935	\$	5-10	\$	\$	\$ 6,935	37
38	Entrance Way	1987	37,500	1,500	25	750	(750)	37,500	38
39	Building Improvements	1991	14,073		5-15			14,073	39
40	Building Improvements	1991	10,796		10-15			10,796	40
41	Capitalized Repairs	1991	1,652		10			1,652	41
42	Building Improvements	1992	5,649		10-20			5,649	42
43	Building Improvements	1992	3,071		10			3,071	43
44	Building Improvements	1992	1,380		15	(46)	(46)	1,380	44
45	Building Improvements	1993	3,049		10			3,049	45
46	Building Improvements	1993	28,880		5			28,880	46
47	Building Improvements	1994	4,485	224	20	224		4,144	47
48	Building Improvements	1994	621		15			621	48
49	Building Improvements	1994	14,328		15	(476)	(476)	14,328	49
50	Building Improvements	1994	14,178		15			14,178	50
51	Building Improvements	1995	630		15			630	51
52	Garage Improvements	1996	2,516		5			2,516	52
53	Blacktop Resurfacing	1996	4,902		5			4,902	53
54	Blacktop Resurfacing	1997	1,805		5			1,805	54
55	Patio doors	1997	1,285		10	(69)	(69)	1,285	55
56	Water softener	1997	12,260		10	(613)	(613)	12,260	56
57	Accordion door	1997	3,295		10	(169)	(169)	3,295	57
58	Roof repairs	1997	5,162		10	(260)	(260)	5,162	58
59	Furnace repairs	1997	2,358		10	(116)	(116)	2,358	59
60	Redecorating	1998	34,716		10			34,716	60
61	Countertop & wallcovering	1998	4,167		5			4,167	61
62	Door	1998	62		5			62	62
63	Paging system	1998	2,977		5			2,977	63
64	Wiring	1998	950		5			950	64
65	Asbestos Removal	1998	79,150		10	(3,947)	(3,947)	79,150	65
66	Redecorating	1999	43,753		10			43,753	66
67	Asbestos Removal	1999	17,255		10			17,255	67
68	Pipe insulation	1999	6,625		10			6,625	68
69	Landscaping	1999	8,310		10			8,310	69
70	TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 74,048		\$ 93,110	\$ 19,062	\$ 3,191,494	70

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

Facility Name &amp; ID Number Pinecrest Manor

**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,135,355	\$ 74,048		\$ 93,110	\$ 19,062	\$ 3,191,494	1
2	Signs	1999	10,583		5			10,583	2
3	Roof	1999	55,935	3,729	15	3,729		50,353	3
4	Windows	1999	20,688	1,379	15	1,379		18,617	4
5	HVAC Improvement	1999	2,000	133	15	133		1,796	5
6	Fixed Equipment	1999	80,501		5			80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		284,485	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		200,297	8
9	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		492,340	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		109,092	10
11	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		72,728	11
12	Security system	1999	11,190	280	40	280		4,020	12
13	Retention pond	1999	25,282	632	40	632		8,379	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		10,456	14
15	Additional modernization	2000	42,948	2,147	20	2,147		26,838	15
16	Flooring	2000	22,767		5			22,767	16
17	Windows	2000	10,325	516	20	516		6,450	17
18	Firewall	2000	39,232	1,962	20	1,962		24,525	18
19	Security system	2000	191		10			191	19
20	Remodeling	2000	14,848		5			14,848	20
21	Landscaping	2000	645		10			645	21
22	Additional asbestos removal	2000	1,200		10			1,200	22
23	Roofing	2000	2,884		10			2,884	23
24	Security system & fire alarm system	2000	3,631		10			3,631	24
25	Additional kitchen modernization	2000	2,756	137	20	137		1,713	25
26	Timeclock & security system	2000	3,283		10			3,283	26
27	Security and Entrance Doors	2000	24,520		10			24,520	27
28	Firewall	2000	3,436		10			3,436	28
29	Additional kitchen modernization	2000	10,361		10			10,361	29
30	HVAC	2001	2,664		10			2,664	30
31	Roofing	2001	36,573	2,438	15	2,438		25,599	31
32	Planning for modernization of rehabilitation rooms	2002	1,850	92	20	92		966	32
33	Memorial Project	2002	4,542	454	10	454		4,086	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,097,838	\$ 176,139		\$ 195,201	\$ 19,062	\$ 4,715,748	34

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

Facility Name &amp; ID Number Pincrest Manor

**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,097,838	\$ 176,139		\$ 195,201	\$ 19,062	\$ 4,715,748	1
2	New Roof	2002	90,352	6,023	15	6,023		54,208	2
3	Courtyard Pavillion	2003	16,255	1,084	15	1,084		10,298	3
4	Solarium	2003	184,761	4,619	40	4,619		43,881	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		13,737	5
6									6
7	Landscaping - Courtyard	2003	56,011	1,868	30	1,868		15,878	7
8	Electrical - Courtyard	2003	27,003	900	30	900		7,650	8
9	Plumbing - Courtyard	2003	5,446	182	30	182		1,547	9
10	Remodeling Solarium Courtyard	2003	76,689	2,556	30	2,556		21,726	10
11	Survey - Courtyard	2003	2,296	76	30	76		646	11
12	Registers - Solarium	2003	3,375		5			3,375	12
13	Cabinetry - Wing 7	2003	741	18	40	18		153	13
14	Water lines - Main bldg	2003	1,919	192	10	192		1,632	14
15	Dietary drain flushing system	2003	726	72	10	72		612	15
16	Communications system - Wing 4	2003	3,729	372	10	372		3,162	16
17	Kitchen modernization - Wing 7	2003	414	10	40	10		85	17
18	Wallcovering	2003	5,980	598	10	598		5,083	18
19	Code Alert installation	2004	3,799		5			3,799	19
20	Fire alarm renovation and upgrade	2004	17,161		5			17,161	20
21	Time clock upgrade	2004	325		5			325	21
22									22
23	Wallpaper/Drapes/Redecorating	2005	6,153	308	20	308		2,310	23
24	Fascia improvements	2005	2,187	110	20	110		825	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		3,390	25
26	Door Strikes - Pincrest Terrace	2005	3,091	154	20	154		1,155	26
27	Unitary controller	2005	1,077	54	20	54		405	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		540	28
29	Wing 4 - Roof Renovation	2005	39,825	3,982	10	3,982		29,865	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		14,850	30
31	Replace circulating pump	2005	1,463	74	20	74		555	31
32	Bathing System & Electric Transfer Seat	2005	9,040	450	20	450		3,375	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,765,570	\$ 203,791		\$ 222,853	\$ 19,062	\$ 4,977,976	34

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

Facility Name &amp; ID Number Pincrest Manor

# 0012765

Report Period Beginning:

7/1/11

Ending:

6/30/12

**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,765,570	\$ 203,791		\$ 222,853	\$ 19,062	\$ 4,977,976	1
2	West doctor's station renovation	2005	1,206	60	20	60		390	2
3	East Lounge renovation	2006	14,637	732	20	732		4,758	3
4	Removal of tile floor	2005	700	35	20	35		228	4
5	Parking lot expansion	2006	53,249	2,662	20	2,662		17,303	5
6	Heat lamps and timers	2006	877	44	20	44		286	6
7	Alarms	2006	1,830	92	20	92		598	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		344	8
9									9
10	13 Vertech Radio VHF-160VC	2006	5,000	1,000	5	500	(500)	5,000	10
11	Seal Coat - Parking Lot	2006	6,101	1,220	5	611	(609)	6,101	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		24,250	12
13									13
14	Compressor	2008	7,077	354	10	708	354	2,477	14
15	Ejector Pump	2008	10,026	501	10	1,002	501	3,507	15
16									16
17	Employee Lounge Renovation-flooring, cabinetry and electrical	2009	8,612	430	20	430		1,505	17
18	Fire Alarm Upgrage	2009	9,850	493	20	493		1,725	18
19	Courtyard Project	2009	23,992	2,399	10	2,399		8,397	19
20	Sidewalk Egress Lighting	2009	21,975	1,099	20	1,099		3,846	20
21									21
22	Wing 5 Roof	2010	39,535	2,636	15	2,636		4,832	22
23	Water Heater	2011	6,895	690	10	690		977	23
24	Sprinkler System	2011	269,493	17,966	15	17,966		23,955	24
25									25
26	Canopy-Pincrest Terrace Courtyard	2011	3,400	850	3	567	(283)	567	26
27	Lighting Change throughout Manor-nursing home area	2011	6,309	158	10	315	157	315	27
28	Lighting upgrade throughout Manor-nursing home area	2011	5,248	131	10	262	131	262	28
29	Sidewalk removal & replacement	2012	6,511	54	10	26	(28)	26	29
30	Smoke Detector	2012	2,750	138	10	138		138	30
31	Boiler Repair	2012	5,180	389	10	259	(130)	259	31
32	AC/RTU Switch and Sensor	2012	2,900	145	10	145		145	32
33	To tie book depreciation to financials			879			(879)		33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,368,161	\$ 243,410		\$ 261,186	\$ 17,776	\$ 5,090,167	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,341,350	\$ 83,354	\$ 92,497	\$ 9,143	5-10	\$ 1,395,611	71
72	Current Year Purchases	21,279	4,487	4,487		3-10	4,487	72
73	Fully Depreciated Assets	515,268					515,268	73
74								74
75	TOTALS	\$ 1,877,897	\$ 87,841	\$ 96,984	\$ 9,143		\$ 1,915,366	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Long Term Care	94 Chevy Truck	1994	\$ 14,556	\$	\$	\$	10	\$ 14,556	76
77	Long Term Care	94 Dodge Van - Wheelchair	1994	22,946				10	22,946	77
78	Long Term Care	94 Dodge Van	1994	7,355				10	7,355	78
79	See Sch 13A			98,119	14,961	14,961		5-10	56,597	79
80	TOTALS			\$ 142,976	\$ 14,961	\$ 14,961	\$		\$ 101,454	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 12,409,660	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 346,212	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 373,131	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 26,919	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,106,987	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	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.

Pinecrest Manor  
 Provider # 0012765  
 07/01/2011 - 06/30/2012

Schedule 13A

Vehicle Depreciation

<u>Description</u>	<u>Model</u>	<u>Year</u>	<u>Cost</u>	<u>Current Bk Depr</u>	<u>St. Line Depr</u>	<u>Adjs</u>	<u>Life in Years</u>	<u>Accum Depr</u>	<u>Line Ref</u>
Long Term Care	97 Safari Van	1997	17,994				10	17,994	
Long Term Care	Ford Elkhart Coach	2007	44,766	4,477	4,477		7	21,106	
Long Term Care	Chrysler Neon	2005	9,765	1,953	1,953		5	6,833	
Long Term Care	Town & Country Van	2011	25,594	8,531	8,531		3	10,664	
<b>Total</b>			<b>98,119</b>	<b>14,961</b>	<b>14,961</b>			<b>56,597</b>	

Facility Name & ID Number

Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/11

Ending: 6/30/12

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

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

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

13. \_\_\_\_\_ /2014                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

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

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: \$ 262

Description: \$70 Pager Rental, \$192 Oxygen Rental

(Attach a schedule detailing the breakdown of movable equipment)

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

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

\* 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.

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 7/1/11 Ending: 6/30/12  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**ALLOCATION OF COSTS (d)**

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	SUM OF line 9, col. 1 and 2 (e)	\$			

**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 Schedule V Line & Column Reference	2		3	4		5	6	7	8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service			Units	Cost						
1	Licensed Occupational Therapist	39(3)	hrs	\$	2,720	\$	195,822	\$	2,720	\$	195,822	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		703		50,619		703		50,619	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	39(3)	hrs		5,273		379,675		5,273		379,675	4	
5	Physician Care		visits									5	
6	Dental Care		visits									6	
7	Work Related Program		hrs									7	
8	Habilitation		hrs									8	
9	Pharmacy	39(2)	# of prescrpts					181,201			181,201	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10	
11	Academic Education		hrs									11	
12	Other (specify):											12	
13	Other (specify):											13	
14	<b>TOTAL</b>			\$	8,696	\$	626,116	\$	181,201	8,696	\$	807,317	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 **Pinecrest Manor**

# **0012765**

Report Period Beginning: **7/1/11**

Ending:

**6/30/12**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **6/30/12**

(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	\$ 568,493	\$ 568,493	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>190,403</u> )	1,242,248	1,242,248	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	50,096	50,096	6
7	Other Prepaid Expenses	59,156	59,156	7
8	Accounts Receivable (owners or related parties)	1,063,396	1,063,396	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 2,983,389</b>	<b>\$ 2,983,389</b>	<b>10</b>
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,585,689	1,373,509	14
15	Leasehold Improvements, at Historical Cost	1,221,924	8,994,652	15
16	Equipment, at Historical Cost	2,377,546	2,020,873	16
17	Accumulated Depreciation (book methods)	(6,688,957)	(7,106,987)	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):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 5,516,828</b>	<b>\$ 5,302,673</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 8,500,217</b>	<b>\$ 8,286,062</b>	<b>25</b>

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 949,093	\$ 949,093	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	382,089	382,089	30
31	Accrued Taxes Payable (excluding real estate taxes)	73,292	73,292	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Sch 17A</u>	1,257,860	1,257,860	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 2,662,334</b>	<b>\$ 2,662,334</b>	<b>38</b>
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	3,984,600	3,984,600	41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 3,984,600</b>	<b>\$ 3,984,600</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 6,646,934</b>	<b>\$ 6,646,934</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ 1,853,283</b>	<b>\$ 1,639,128</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 8,500,217</b>	<b>\$ 8,286,062</b>	<b>48</b>

\*(See instructions.)

Schedule 17A

Sch. XV: Balance Sheet

Line 36 - Other Current Liabilities	<u>Operating</u>	<u>Consolidating</u>
Resident refunds	-	-
OIG/Hospice Payable	5,818	5,818
Credit Balances	35,112	35,112
Interest Payable	5,507	5,507
Resident Funds Payable	12,510	12,510
Intra-Company Accounts Payable	1,126,546	1,126,546
Employee W/h-Health		
Employee W/h-Dental	(1,457)	(1,457)
Employee W/h-Additional Life	184	184
Employee W/h-Aflac		
Employee W/h-S/L Dis Ins	(9)	(9)
Activity Funds	2,843	2,843
IDPH Bed Tax Accrual	70,806	70,806
	<u>1,257,860</u>	<u>1,257,860</u>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,897,327</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,897,327</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(44,040)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Rounding</b>	(4)	<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>(44,044)</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>1,853,283</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		
I. Revenue		Amount		
<b>A. Inpatient Care</b>				
1	Gross Revenue -- All Levels of Care	\$ 8,929,636	1	
2	Discounts and Allowances for all Levels	(2,069,777)	2	
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 6,859,859</b>	3	
<b>B. Ancillary Revenue</b>				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	1,137,003	6	
7	Oxygen		7	
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,137,003</b>	8	
<b>C. Other Operating Revenue</b>				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements		11	
12	Gift and Coffee Shop		12	
13	Barber and Beauty Care	30,722	13	
14	Non-Patient Meals		14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	161,451	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	17,639	19	
20	Radiology and X-Ray	4,412	20	
21	Other Medical Services	73,950	21	
22	Laundry		22	
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 288,174</b>	23	
<b>D. Non-Operating Revenue</b>				
24	Contributions		24	
25	Interest and Other Investment Income***	3,692	25	
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 3,692</b>	26	
<b>E. Other Revenue (specify):****</b>				
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27	
28	<u>See Schedule 19A</u>	546,901	28	
28a			28a	
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 546,901</b>	29	
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,835,629</b>	30	

		2		
II. Expenses		Amount		
<b>A. Operating Expenses</b>				
31	General Services	2,129,924	31	
32	Health Care	3,053,144	32	
33	General Administration	1,744,652	33	
<b>B. Capital Expense</b>				
34	Ownership	521,721	34	
<b>C. Ancillary Expense</b>				
35	Special Cost Centers	1,093,840	35	
36	Provider Participation Fee	336,388	36	
<b>D. Other Expenses (specify):</b>				
37			37	
38			38	
39			39	
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,879,669</b>	40	
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(44,040)</b>	41	
42	<b>Income Taxes</b>		42	
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (44,040)</b>	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,403,234	44
45	Private Pay - Net Inpatient Revenue	3,669,644	45
46	Medicare - Net Inpatient Revenue	786,981	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 6,859,859</b>	49

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

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

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

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

Pinecrest Manor  
Provider #0012765  
07/01/11 - 06/30/12

Schedule 19A

Sch. XVII: Income Statement

Line 28 - Other Revenue

Dietary Income	22,429
Miscellaneous Income	3,577
Finance Charges	31,574
Pinecrest Village Management Fee	417,000
Pinecrest Village Additional Services	321
Pinecrest Grove Management Fee	<u>72,000</u>
	<u>546,901</u>

Facility Name & ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

7/1/11

Ending:

6/30/12

**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	1,824	2,080	\$ 80,000	\$ 38.46	1
2	Assistant Director of Nursing	1,776	2,080	73,972	35.56	2
3	Registered Nurses	21,280	23,192	643,588	27.75	3
4	Licensed Practical Nurses	22,710	24,750	544,752	22.01	4
5	CNAs & Orderlies	83,179	90,652	1,119,141	12.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,685	7,579	116,316	15.35	10
11	Social Service Workers	4,434	5,507	119,957	21.78	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,455	41,785	433,126	10.37	15
16	Dishwashers					16
17	Maintenance Workers	12,330	13,875	254,324	18.33	17
18	Housekeepers	35,821	39,557	383,016	9.68	18
19	Laundry					19
20	Administrator	1,872	2,080	84,616	40.68	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,201	18,353	350,324	19.09	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	2,635	3,074	46,982	15.28	31
32	Other Health C: See Sch 20A	6,806	7,652	122,523	16.01	32
33	Other(specify) See Sch 20A	7,023	7,981	161,912	20.29	33
34	TOTAL (lines 1 - 33)	263,031	290,197	\$ 4,534,549 *	\$ 15.63	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	1,678	\$ 58,328	1(3)	35
36	Medical Director	Monthly	7,200	9(7)	36
37	Medical Records Consultant	32	1,760	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	133	2,958	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	12	684	11(3)	44
45	Social Service Consultant				45
46	Other(specify) <u>Chaplain Consultant</u>	Monthly	14,051	12(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,855	\$ 84,981		49

**C. CONTRACT NURSES**

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

Pinecrest Manor  
 Provider # 0012765  
 07/01/11 - 06/30/12  
 Staffing & Salary Costs

Schedule 20A

<u>Other Health Care Wages - Line 32:</u>	<u>Hours</u> <u>Worked</u>	<u>Hours</u> <u>Paid</u>	<u>Salary or</u> <u>Wages</u>	<u>Ave. Hrly.</u> <u>Wages</u>
Care Plan/MDS RN	4,806	5,373	90,895	16.92
Scheduler	2,000	2,279	31,628	13.88
TOTAL	<u>6,806</u>	<u>7,652</u>	<u>122,523</u>	16.01

<u>Other Wages - Line 33</u>				
Development Coordinator	1,691	2,131	43,514	20.42
Marketing	3,564	3,770	72,046	19.11
Chaplain	1,768	2,080	46,352	22.28
TOTAL	<u>7,023</u>	<u>7,981</u>	<u>161,912</u>	20.29



**Pinecrest Manor**  
**Provider #0012765**  
**07/01/11 - 06/30/12**

Schedule XIX. Support

**Schedule 21**

A. Administrative Salaries

From Pg 21	84,616
Reconciling Item	15,384
Total V, Line 17, Col 8	100,000

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>	
			227,612
ARI INC	Accounting	6,000	
KATHERINE M MCBRIDE	Accounting	23,273	
JOHN DELEVAN & ASSOC LLC	Accounting	40,252	
MCGLADREY, LLP	Accounting	61,303	
HINSHAW & CULBERTSON	Legal	2,331	
SMITH HAHN MORROW	Legal	3,353	
WILLIAMS & MCCARTHY	Legal	1,510	
DOROTHY ANN KERSHAW	Legal	25,000	
KITCH DRUTCHAS WAGNER	Legal	11,031	
Mark Flory Steury	Chaplain	14,051	
Comcast Cable	Computer Services	300	
William & Mary	Computer Services		
Crescendo Interactive	Computer Services	595	
AOD	Computer Services	14,433	
42 Tech Solutions	Computer Services		
Oglecom Internet	Computer Services	38	
Matt Serverson	Computer Services	23,925	
M SEVERNS	Computer Services	217	
	Total V, line 19, col. 3		227,612

Less: Chaplain Services	(14,051)
Less: Out of Period Leagal Exp	(855)
Less: Settlements	(25,000)
Total V, line 19, col 8	<u>187,706</u>

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 & ID Number Pinecrest Manor# 0012765Report Period Beginning: 7/1/11Ending: 6/30/12**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Life Service Network-\$5,543
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 4 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 28,026 Line 10
- (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. \$ 336,388  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 22,429
- (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? N/A  
**g. Does the facility transport residents to and from day training? N/A**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: McGladrey LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.