

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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>46</u>	Skilled (SNF)	<u>46</u>	<u>16,790</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>67</u>	Intermediate (ICF)	<u>67</u>	<u>24,455</u>	3
4		Intermediate/DD			4
5	<u>49</u>	Sheltered Care (SC)	<u>49</u>	<u>17,885</u>	5
6		ICF/DD 16 or Less			6
7	<u>162</u>	TOTALS	<u>162</u>	<u>59,130</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>2,818</u>	<u>5,949</u>	<u>3,322</u>	<u>12,089</u>	8
9	SNF/PED					9
10	ICF	<u>3,987</u>	<u>5,318</u>		<u>9,305</u>	10
11	ICF/DD					11
12	SC		<u>3,791</u>		<u>3,791</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>6,805</u>	<u>15,058</u>	<u>3,322</u>	<u>25,185</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 42.59%

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

0 (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)

Adult Day Care

F. Does the facility maintain a daily midnight census?

Yes

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

YES NO

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

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

YES NO

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

Date started 1925

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified 46 and days of care provided 3,322

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: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	272,177	48,096	183,262	503,535	503,535		503,535			1
2	Food Purchase		230,306		230,306	230,306	(7,681)	222,625			2
3	Housekeeping	149,167	38,706	77,617	265,490	265,490		265,490			3
4	Laundry	23,622	11,487		35,109	35,109		35,109			4
5	Heat and Other Utilities			163,101	163,101	163,101		163,101			5
6	Maintenance	7,825	89	254,929	262,843	262,843	(2,535)	260,308			6
7	Other (specify):*										7
8	TOTAL General Services	452,791	328,684	678,909	1,460,384	1,460,384	(10,216)	1,450,168			8
	B. Health Care and Programs										
9	Medical Director			12,688	12,688	12,688		12,688			9
10	Nursing and Medical Records	1,936,251	158,900	144,278	2,239,429	2,239,429		2,239,429			10
10a	Therapy										10a
11	Activities	141,063	21,531	20,810	183,404	183,404		183,404			11
12	Social Services	96,290			96,290	96,290		96,290			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,173,604	180,431	177,776	2,531,811	2,531,811		2,531,811			16
	C. General Administration										
17	Administrative	137,209		9,052	146,261	146,261		146,261			17
18	Directors Fees										18
19	Professional Services			156,496	156,496	156,496	(20,435)	136,061			19
20	Dues, Fees, Subscriptions & Promotions			15,617	15,617	15,617		15,617			20
21	Clerical & General Office Expenses	439,308	52,697	77,783	569,788	569,788	(62,468)	507,320			21
22	Employee Benefits & Payroll Taxes			788,065	788,065	788,065		788,065			22
23	Inservice Training & Education			4,059	4,059	4,059		4,059			23
24	Travel and Seminar			10,641	10,641	10,641		10,641			24
25	Other Admin. Staff Transportation			1,356	1,356	1,356		1,356			25
26	Insurance-Prop.Liab.Malpractice			143,697	143,697	143,697		143,697			26
27	Other (specify):*										27
28	TOTAL General Administration	576,517	52,697	1,206,766	1,835,980	1,835,980	(82,903)	1,753,077			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,202,912	561,812	2,063,451	5,828,175	5,828,175	(93,119)	5,735,056			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

Bethesda Home & Retire Ctr

#0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			495,942	495,942	495,942	(3,317)	492,625				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			77,871	77,871	77,871		77,871				32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,200	10,200	10,200		10,200				35
36	Other (specify):*											36
37	TOTAL Ownership			584,013	584,013	584,013	(3,317)	580,696				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		172,046	293,628	465,674	465,674		465,674				39
40	Barber and Beauty Shops			12,772	12,772	12,772		12,772				40
41	Coffee and Gift Shops			4,815	4,815	4,815	(4,815)					41
42	Provider Participation Fee			169,473	169,473	169,473		169,473				42
43	Other (specify):* Non-Allowable Co	97,518		214,683	312,201	312,201	(312,201)					43
44	TOTAL Special Cost Centers	97,518	172,046	695,371	964,935	964,935	(317,016)	647,919				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,300,430	733,858	3,342,835	7,377,123	7,377,123	(413,452)	6,963,671				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 Bethesda Home & Retire Ctr

0012229

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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	(7,681)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,358)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(3,317)	30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(605)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(7,134)	43		18
19	Entertainment	(5,662)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers		19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(109,000)	43		24
25	Fund Raising, Advertising and Promotional	(15,326)	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	(248,369)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (413,452)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (413,452)		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	TOTAL (C): (sum of lines 38-46)			\$		47

Bethesda Home & Retire CtrID# 0012229Report Period Beginning: 01/01/2013Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Marketing Expense	\$ (134,179)	43	1
2	Cable TV	(4,090)	43	2
3	Non-allowable legal fees	(20,435)	19	3
4	Offset jury duty revenue	(69)	21	4
5	Offset thrift shop revenue	(50)	21	5
6	Offset gift shop revenue	(4,765)	41	6
7	Medicare X-Ray & Lab Services	(21,596)	43	7
8	Life Enrichment Outings & Dinners	(9,827)	43	8
9	Real estate taxes - rental houses	(4,585)	43	9
10	Volunteer Expense	(197)	43	10
11	Offset miscellaneous income	(8,233)	21	11
12	Marketing Salary	(37,808)	21	12
13	Capitalized Repairs & Maintenance >\$2,500	(2,535)	6	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(248,369)	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
		N/A				

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

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

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

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

Facility Name & ID Number Bethesda Home & Retire Ctr # 0012229 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	See Attached List	Board of Directors	Administrative	0.00	None	<1	<1%		\$ None	N/A	1
2											2
3	Note: No board member provided services to the nursing home during the reporting period. No business entity owned by a board member conducted business										3
4	transactions with the nursing home during the reporting period.										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

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				\$	\$		\$	

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			
A. Directly Facility Related																		
Long-Term																		
1	MB Bank-Series 12 Rev Bonds		X	Renovations/Improvements	\$35,071.41	4/5/12	\$ 1,948,200	\$ 1,298,851	3/5/17	0.0309	\$ 46,237	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6	MB Financial Bank		X	Working Capital	Interest Monthl	4/30/12	200,000	290,000		Prime	13,287	6						
7												7						
8												8						
9	TOTAL Facility Related				\$35,071.41		\$ 2,148,200	\$ 1,588,851			\$ 59,524	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 18,347	14						
15	TOTALS (line 9+line14)						\$ 2,148,200	\$ 1,588,851			\$ 77,871	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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
1.	Real Estate Tax accrual used on 2012 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.)	2012	\$	2
3.	Under or (over) accrual (line 2 minus line 1).		\$	3
4.	Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:		2008 _____	8	
		2009 _____	9	
		2010 _____	10	
		2011 _____	11	
		2012 _____	12	
Not for profit entity. Exempt from real estate tax.				
			FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2012 \$	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethesda Home & Retire Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT Paul Roberts

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 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 2012.

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

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 67,403 B. General Construction Type: Exterior Brick Frame _____ Number of Stories Four

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

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

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

Apartment Buildings - 13 Units

Land - Sayre Avenue (formerly rental houses)

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

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

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

XI. OWNERSHIP COSTS:

A. Land.	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
	<u>Facility</u>		<u>1919</u>	<u>\$ 11,392</u>	<u>1</u>
					<u>2</u>
	TOTALS			\$ 11,392	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4		1925	1925	\$ 182,722	\$		\$	\$	\$ 182,722	4
5		1955	1955	657,001	10,108	65	10,108		588,779	5
6	162	1991	1991	2,123,475	42,470	50	42,470		974,444	6
7		1997	1997	263,809	13,190	20	13,190		201,180	7
8										8
Improvement Type**										
9	Various		1956	4,130		64			4,130	9
10	Various		1957	4,771					4,771	10
11	Various		1958	14,177	141	62	141		13,266	11
12	Various		1960	27,510					27,510	12
13	Various		1966	15,090					15,090	13
14	Various		1970	434					434	14
15	Various		1975	5,599					5,599	15
16	Various		1976	10,615					10,615	16
17	Various		1978	12,100					12,100	17
18	Various		1985	8,596					8,596	18
19	Various		1986	1,436,330	64,751	25	64,751		1,278,215	19
20	Various		1987	6,537	218	30	218		5,775	20
21	Various		1988	50,000		20			50,000	21
22	Various		1991	1,358,192	46,356	Various	46,356		1,027,965	22
23	Various		1992	180,765					180,765	23
24	Various		1993	125,270					125,270	24
25	Various		1994	4,298					4,298	25
26	Various		1995	132,332		Various			132,332	26
27	Various		1996	136,115	6,631	Various	6,631		120,246	27
28	Various		1997	123,231		Various			123,231	28
29	Various		1998	124,461		Various			124,461	29
30	Various		1999	215,640		Various			215,640	30
31	Various		2000	1,119,263	57,254	Various	57,254		758,228	31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Improvements - Office	2001	\$ 4,721	\$	5	\$	\$	\$ 4,721	37
38	Carpeting	2001	810		5			810	38
39	Stair Landing	2001	7,180		10			7,180	39
40	Door Replacement	2001	18,583		10			18,583	40
41	Stair Landing	2001	1,260	63	20	63		803	41
42	Fire Alarm Study	2001	5,000	250	20	250		3,125	42
43	4th Floor Door Replacement	2001	4,972	249	20	249		3,069	43
44	Center Bldg Nurses Station	2001	11,803		10			11,803	44
45	3N Nurse Call System	2001	2,109		10			2,109	45
46	Roof Repair	2001	6,830		10			6,830	46
47	Signage	2001	2,270		10			2,270	47
48	Roof Repair	2001	19,407		10			19,407	48
49	Faucets	2001	9,116		10			9,116	49
50	Ceiling Repair	2001	1,563		10			1,563	50
51	Telephone Wiring	2001	1,535		10			1,535	51
52	Concrete Landing	2001	8,900	297	30	297		3,860	52
53	Boiler Replacement	2001	900	30	30	30		390	53
54	Boiler Replacement	2001	4,053	135	30	135		1,744	54
55	Ceiling	2001	405	14	30	14		179	55
56	Boiler Project	2001	582	19	30	19		239	56
57	Viking Room Lighting	2001	2,191		10			2,191	57
58	Draperies	2001	1,155		10			1,155	58
59	Fire Alarm	2001	1,297		10			1,297	59
60	Walk-in Freezer	2001	942		10			942	60
61	Carpeting	2001	3,580		5			3,580	61
62	Draperies	2001	1,968		5			1,968	62
63	Floor Coverings	2001	4,595		5			4,595	63
64	Carpeting	2001	7,160		5			7,160	64
65	Draperies	2001	1,088		3			1,088	65
66	Carpeting	2001	2,770		5			2,770	66
67	Security Camera	2001	160		5			160	67
68	Security System	2001	13,500		5			13,500	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,494,868	\$ 242,176		\$ 242,176	\$	\$ 6,335,404	70

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

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Totals from Page 12A, Carried Forward		\$ 8,494,868	\$ 242,176		\$ 242,176	\$	\$ 6,335,404	1
2	Faucets	2002	8,805		10			8,805	2
3	Plumbing Work	2002	810		5			810	3
4	Carpet/Vinyl Flooring	2002	2,095		5			2,095	4
5	Major Repairs	2002	1,558		5			1,558	5
6	Combination Locks	2002	5,092		5			5,092	6
7	Safety Gate	2002	1,383		10	138	138	1,104	7
8	Wall Rails	2002	1,387		10	139	139	1,112	8
9	Architect Fees	2002	643		10	64	64	512	9
10	Improvements-Activity Room	2002	54,789		10	5,479	5,479	43,832	10
11	Improvements-Activity Room	2002	811		10	81	81	648	11
12	1st Floor Flooring	2002	1,680		10			1,680	12
13	Flooring 1N	2002	11,650		5			11,650	13
14	Flooring 2N	2002	4,965		5			4,965	14
15	Electrical Work	2002	594		10	59	59	472	15
16	Brick Work	2002	1,020		10	102	102	816	16
17	Door Electrical Work	2002	510		10	51	51	408	17
18	Drywall and Hardware	2002	921		10	92	92	736	18
19	Ceiling Tile	2002	639		10	64	64	512	19
20	Access Control	2002	637		10	64	64	512	20
21	Access Control	2002	955		10	96	96	768	21
22	Dampers	2002	1,174		10	117	117	936	22
23	Freezer Repairs	2002	1,040		10	104	104	832	23
24	Elevator Repairs	2002	705		10	71	71	568	24
25	Sprinkler Repairs	2002	565		10	57	57	456	25
26	Freezer Repairs	2002	1,023		10	102	102	816	26
27	Freezer Repairs	2002	1,030		10	103	103	824	27
28	Landscaping	2003	62,514	4,168	15	4,168		43,416	28
29	Landscaping	2003	108	7	15	7		73	29
30	Landscaping	2003	40,940	2,729	15	2,729		28,428	30
31	Landscaping	2003	22,495	1,500	15	1,500		15,650	31
32	Auditorium Construction	2003	385,633	25,709	15	25,709		282,799	32
33	Fire Alarm	2003	58,250	3,883	15	3,883		39,801	33
34	TOTAL (lines 1 thru 33)		\$ 9,171,289	\$ 280,172		\$ 287,155	\$ 6,983	\$ 6,838,090	34

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

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,171,289	\$ 280,172		\$ 287,155	\$ 6,983	\$ 6,838,090	1
2	Construction Monitoring	2003	18,954	1,264	15	1,264		12,956	2
3	Fire Alarm	2003	344,942	22,996	15	22,996		243,825	3
4	Auditorium Sound System	2003	1,840		5			1,840	4
5	Chiller	2003	12,733	849	15	849		8,844	5
6	Chiller	2003	25,467	1,698	15	1,698		17,687	6
7	A/C's	2003	4,840		5			4,840	7
8	A/C's	2003	1,234		5			1,234	8
9	Parking Lot resurfacing	2003	1,542		10	154	154	1,232	9
10	Smoke Detectors	2003	599		10	60	60	480	10
11	Circulator Pump	2003	1,071		10	107	107	856	11
12	Valve Bodies & Actuators	2003	1,017		10	102	102	816	12
13	Elevator Door Lock	2003	521		10	52	52	416	13
14	Faucets	2003	551		10	55	55	440	14
15	Walk-in Freezer Repair	2003	1,093		10	109	109	872	15
16	Carpet/Vinyl Flooring	2003	1,610		10	161	161	1,288	16
17	Carpet/Vinyl Flooring	2003	1,405		10	141	141	1,128	17
18	Roof/Gutter Repair	2003	15,190		10	1,519	1,519	12,152	18
19									19
20	Insolar Windows	2004	17,900	1,790	10	1,790		16,558	20
21	Nexus Technologies	2004	2,340	156	15	156		1,560	21
22	Convergint Technologies	2004	3,250	217	15	217		2,170	22
23	Studio One	2004	9,876	988	10	984	(4)	9,876	23
24	Noland Sales - Carpeting	2004	37,170		6			37,170	24
25									25
26	Elevator Upgrade	2006	203,667	5,092	20	5,092		35,827	26
27	Hot Water Heater Repairs	2006	27,730	2,773	5	2,773		24,957	27
28	Repair of Water Booster Pumps	2006	13,557	1,356	5	1,356		12,203	28
29	Fire Alarm Upgrade	2006	2,600	260	5	260		2,340	29
30	Elevator Electrical Repair	2006	7,871	332	12	332		2,980	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,931,859	\$ 319,943		\$ 329,382	\$ 9,439	\$ 7,294,637	34

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

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Totals from Page 12C, Carried Forward		\$ 9,931,859	\$ 319,943		\$ 329,382	\$ 9,439	\$ 7,294,637	1
2	Major repairs to Boiler	2007	13,099	1,310	10	1,310		8,052	2
3	Re-key Administrative Wing	2007	3,607		5			3,607	3
4	Tuckpointing West and North Buildings	2007	4,500	450	10	450		2,775	4
5	Garbage Disposal	2007	4,303	789	5		(789)	4,303	5
6									6
7	Removed nursing station, cabinets, electrical and	2008	3,775		5	377	377	3,775	7
8	made into a common area								8
9									9
10	Flooring - Floors 1, 2 & 3	2009	92,142	15,357	6	15,357		69,107	10
11	Tuckpointing West Building	2009	6,150	615	10	615		2,768	11
12	Boiler replacement/repair	2009	6,322	421	15	421		1,895	12
13	Electrical panel work	2009	5,427	362	15	362		1,629	13
14	Mural and awning	2009	2,947	389	10	389		1,703	14
15	Parking lot paving	2009	3,675	245	15	245		1,103	15
16									16
17	Reclass R&M - Air conditioning repairs	2009	8,143		10	814	814	3,663	17
18									18
19	Boiler Replacement	2010	13,479	899	15	899	(0)	3,145	19
20									20
21	Brick Masonry	2011	17,975	1,198	15	1,198		3,395	21
22	Concrete Piers	2011	10,657	710	15	710		1,538	22
23	Dining room lights & electrical	2011	3,943	263	15	263		723	23
24	Electrical town square	2011	3,846	256	15	256		662	24
25	Elevator fire shield	2011	4,511	301	15	301		703	25
26	Fire Dampers	2011	19,756	1,317	15	1,317		3,097	26
27	Heating Bathrooms	2011	9,667	644	15	644		1,745	27
28	Kitchen Electrical	2011	6,295	420	15	420		1,198	28
29	Locker Room-carpentry, painting	2011	3,925	262	15	262		786	29
30	Piping Smoke Detectors	2011	4,105	274	15	274		639	30
31	Point of care electrical	2011	3,500	233	15	233		660	31
32	Pumps & Seals	2011	7,957	1,591	5	1,591		4,252	32
33	Restrooms -filing	2011	4,535	302	15	302		820	33
34	TOTAL (lines 1 thru 33)		\$ 10,200,100	\$ 348,551		\$ 358,392	\$ 9,841	\$ 7,422,380	34

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

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Totals from Page 12D, Carried Forward		\$ 10,200,100	\$ 348,551		\$ 358,392	\$ 9,841	\$ 7,422,380	1
2	Roof repair-flashing, tiles, slate	2011	39,088	2,606	15	2,606		6,281	2
3	Windows attic	2011	2,572	171	15	171		392	3
4									4
5	Damper shield plates	2012	5,143	314	15	628	314	942	5
6	Replace drain pipe over activities	2012	5,890	360	15	720	360	1,080	6
7	Elevator repairs	2012	2,687	149	15	298	149	447	7
8	Replace fire dampers	2012	8,428	421	15	842	421	1,263	8
9	New Roof/Masonry-North Building	2012	73,890	3,040	15	6,080	3,040	9,120	9
10	Air/Heat Registers	2012	37,691	1,352	15	2,704	1,352	4,056	10
11	Roof repairs-West & North Buildings	2012	11,420	254	15	508	254	762	11
12	Exhaust system-West Building	2012	63,021	1,401	15	2,802	1,401	4,203	12
13									13
14	Replace Garage Entry Door	2013	1,577	289	5	289		289	14
15	Repair/Remodel North Build Stairs	2013	3,228	161	15	161		161	15
16	Repairs to Heating System	2013	3,105	466	5	466		466	16
17	Repair/Remodel North Build Stairs	2013	4,012	535	5	535		535	17
18	Repair seal kit on Taco pump	2013	3,500	467	5	467		467	18
19	Install air vents/lines - pumps	2013	4,068	203	5	203		203	19
20	Kitchen Electrical Wiring	2013	12,050	1,406	5	1,406		1,406	20
21	Replace control board/ air handling	2013	9,553	324	5	324		324	21
22	Asphalt Repairs Parking Lot	2013	2,535	254	5	254		254	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,493,558	\$ 362,724		\$ 379,855	\$ 17,132	\$ 7,455,031	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	\$ 917,047	\$ 124,749	\$ 103,943	\$ (20,806)	3-10	\$ 776,653	71
72	Current Year Purchases	102,184	8,826	8,826		3-10	8,826	72
73	Fully Depreciated Assets	104,131					104,131	73
74								74
75	TOTALS	\$ 1,123,362	\$ 133,575	\$ 112,769	\$ (20,806)		\$ 889,610	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	Patient Care	Shuttle Van	1994	\$ 34,300	\$	\$	\$	5	\$ 34,300	76
77										77
78										78
79										79
80	TOTALS			\$ 34,300	\$	\$	\$		\$ 34,300	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)	\$ 11,662,612	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 496,299	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 492,625	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (3,674)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,378,941	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	East Building Renovation-Prior	\$ 1,478,812	\$ 28,870	\$ 495,942	86
87	Furnishings	6,074	1,215		87
88					88
89	Land - Sayre Avenue	1,883,678			89
90					90
91	TOTALS	\$ 3,368,564	\$ 30,085	\$ 495,942	91

G. Construction-in-Progress

	Description	Cost	
92	Strategic Planning	\$	92
93	Capitalized Expenses	95,628	93
94			94
95		\$ 95,628	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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

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

N/A

N/A

9. Option to Buy: YES NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 10,200 Description: Senior TV equipment lease

(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	TOTAL		\$	\$	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.

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO 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>2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
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

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

- (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	\$	1,472	\$ 105,989	\$	1,472	\$ 105,989	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		443	31,871		443	31,871	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(2,3)	hrs		2,163	155,768	623	2,163	156,391	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39(2)	# of prescripts				171,423		171,423	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify):									13	
14	TOTAL			\$	4,078	\$ 293,628	\$ 172,046	4,078	\$ 465,674	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 **Bethesda Home & Retire Ctr**

0012229

Report Period Beginning: **01/01/2013**

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2013**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,275	\$ 1,275	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>138,926</u>)	581,935	581,935	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,471	30,471	6
7	Other Prepaid Expenses	38,206	38,206	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 651,887	\$ 651,887	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	1,618,823	1,618,823	12
13	Land	29,039	11,392	13
14	Buildings, at Historical Cost	2,963,197	3,227,006	14
15	Leasehold Improvements, at Historical Cost	7,153,702	7,266,552	15
16	Equipment, at Historical Cost	1,055,687	1,157,662	16
17	Accumulated Depreciation (book methods)	(7,025,307)	(8,378,941)	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 (see <u>Sch 17A</u>)	2,024,639	2,024,639	22
23	Other(specify): <u>Bond Cost - NET</u>	59,628	59,628	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,879,408	\$ 6,986,761	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,531,295	\$ 7,638,648	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 370,476	\$ 370,476	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	325,750	325,750	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	297,225	297,225	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,420	7,420	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,899	2,899	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Sch 17A</u>	82,455	82,455	36
37	<u>Accrued Expenses</u>	160,448	160,448	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,246,673	\$ 1,246,673	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	290,000	290,000	39
40	Mortgage Payable			40
41	Bonds Payable	1,298,851	1,298,851	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,588,851	\$ 1,588,851	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,835,524	\$ 2,835,524	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,695,771	\$ 4,803,124	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,531,295	\$ 7,638,648	48

*(See instructions.)

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

Provider #: 0012229
 1/1/2013 to 12/31/2013

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

Line 22 - Other Long Term Assets

<u>Description</u>	<u>Operating</u>	<u>After Consolidati on</u>
Land - Sayre Avenue	1,883,678	1,883,678
Strategic Planning-CIP (NET)	140,961	140,961
Total	<u>2,024,639</u>	<u>2,024,639</u>

Line 36 - Other Current Liabilities

<u>Description</u>	<u>Operating</u>	<u>After Consolidati on</u>
Accrued Workers Comp Insurance	6395	6395
Flex Medical Liability	(48)	(48)
Flex Dependent Liability	(539)	(539)
Due to HRA	8,750	8,750
Deferred Rev. - AT&T Cell Tower Lease	67,897	67,897
Total	<u>82,455</u>	<u>82,455</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,816,696	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,816,695	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(120,924)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (120,924)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,695,771	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Bethesda Home & Retire Ctr# 0012229Report Period Beginning: 01/01/2013Ending: 12/31/2013

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,784,286	1
2	Discounts and Allowances for all Levels	(1,886,197)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,898,089	3
B. Ancillary Revenue			
4	Day Care	17,865	4
5	Other Care for Outpatients		5
6	Therapy	633,677	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 651,542	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	8,058	12
13	Barber and Beauty Care	14,268	13
14	Non-Patient Meals	7,681	14
15	Telephone, Television and Radio	16,358	15
16	Rental of Facility Space		16
17	Sale of Drugs	166,168	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	13,211	19
20	Radiology and X-Ray	4,986	20
21	Other Medical Services	209,633	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 440,363	23
D. Non-Operating Revenue			
24	Contributions	757,250	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 757,250	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Sch 19A</u>	263,796	28
28a	<u>See Sch 19A</u>	245,159	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 508,955	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,256,199	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,460,384	31
32	Health Care	2,531,811	32
33	General Administration	1,835,980	33
B. Capital Expense			
34	Ownership	584,013	34
C. Ancillary Expense			
35	Special Cost Centers	795,462	35
36	Provider Participation Fee	169,473	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,377,123	40
41	Income before Income Taxes (line 30 minus line 40)**	(120,924)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (120,924)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 764,344	44
45	Private Pay - Net Inpatient Revenue	2,881,689	45
46	Medicare - Net Inpatient Revenue	694,904	46
47	Other-(specify) <u>Sheltered Care Revenue</u>	500,652	47
48	Other-(specify) <u>Respite</u>	56,500	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,898,089	49

* 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.

*** 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.

^ Tax payer is a 501 (c)3 NFP entity.

Norwegian Lutheran Bethesda D/B/A Bethesda Home and Retirement Center
Provider #: 0012229
01/01/13 to 12/31/13

Schedule 19A

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Line 28	Description	Amount
	MISCELLANEOUS INCOME	8,233
	JURY DUTY INCOME	69
	THRIFT SHOP INCOME	673
	GRANTS	27,500
	VENDING INCOME	339
	GAIN ON DISPOSITION OF FURN & EQUIP	87,335
	INSURANCE REMEDIATION	139,647
	Total	<u>263,796</u>

Line 28a	Description	Amount
	ANNUAL MEMBERSHIP DUES	30
	INCOME FROM JOINT VENTURE-LSN RRG	200,663
	INCOME FROM JOINT VENTURE HRA	6,606
	INTERCO FOOD REVENUE-DIETARY	34,827
	INTERCO NON-FOOD REV-DIETARY	3,033
	Total	<u>245,159</u>

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,421	2,804	\$ 120,286	\$ 42.90	1
2	Assistant Director of Nursing	2,626	2,804	87,984	31.38	2
3	Registered Nurses	14,761	16,344	551,486	33.74	3
4	Licensed Practical Nurses	9,862	11,136	299,178	26.87	4
5	CNAs & Orderlies	51,402	57,217	832,555	14.55	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,776	2,080	59,289	28.50	9
10	Activity Assistants	5,451	5,978	81,774	13.68	10
11	Social Service Workers	3,323	3,685	96,290	26.13	11
12	Dietician					12
13	Food Service Supervisor	18,073	20,340	272,177	13.38	13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	545	591	7,825	13.25	17
18	Housekeepers	13,921	15,261	149,167	9.77	18
19	Laundry	1,778	2,007	23,622	11.77	19
20	Administrator	1,788	2,080	137,209	65.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,099	16,960	439,308	25.90	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	2,288	2,726	44,762	16.42	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Development</u>	3,683	4,117	97,518	23.69	33
34	TOTAL (lines 1 - 33)	149,798	166,128	\$ 3,300,430 *	\$ 19.87	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 140,616	1(3)	35
36	Medical Director	Monthly	12,688	9(3)	36
37	Medical Records Consultant	Monthly	845	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,973	10(3)	39
40	Physical Therapy Consultant	Monthly	515	39(3)	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	896	11(3)	44
45	Social Service Consultant				45
46	Other(specify) <u>Chaplain</u>	Monthly	12,000	11(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 172,533		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	449	\$ 25,043	10(3)	50
51	Licensed Practical Nurses	945	38,973	10(3)	51
52	Certified Nurse Assistants/Aides	3,159	74,029	10(3)	52
53	TOTAL (lines 50 - 52)	4,553	\$ 138,045		53

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

Provider #: 0012229

1/1/2013 to 12/31/2013

Schedule 21A

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Accounting	Accounting	50,890
Accounting	Accounting	10,500
Computer Services	Accounting	997
Computer Services	Computer	1,405
Computer Services	Computer	988
Computer Services	Computer	220
Computer Services	Computer	2,290
Computer Services	Computer	5
Computer Services	Computer	5,089
Computer Services	Computer	13,144
Computer Services	Computer	15,155
Computer Services	Computer	345
Computer Services	Computer	500
Computer Services	Computer	19,437
U/C Consulting	Computer	2,000
Permit/Inspecting Services	State U/C Consulting	740
Trust Consulting	Bond Trust Fees	
Trust Consulting	Bond Trust Fees	
Legal	Bond Trust Fees	32,791
Total (agree to Schedule V, line 19, column 3)		<u>156,496</u>
Disallow non-allowable legal fees		<u>20,435</u>
Total (agree to Schedule V, line 19, column 8)		<u><u>136,061</u></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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Bethesda Home & Retire Ctr

0012229

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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. LSN & AASHA Dues - \$3,920
- (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? 6.5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 36,011 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. \$ 169,473
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. \$ 10,277 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 7,681
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? N/A**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Wolf & Company
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.