

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr

0039347 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 _____

	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	22	Skilled (SNF)	22	8,030	1
2		Skilled Pediatric (SNF/PED)			2
3	88	Intermediate (ICF)	88	32,120	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	110	TOTALS	110	40,150	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1	350	4,036	4,387	8
9	SNF/PED					9
10	ICF	17,601	12,930	495	31,026	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,602	13,280	4,531	35,413	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.20%

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

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 04/01/1994

J. Was the facility purchased or leased after January 1, 1978?
YES Date 04/01/1994 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 20 and days of care provided 4,036

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr # 0039347 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	264,839	15,219	6,566	286,624		286,624		286,624		1
2	Food Purchase		239,071		239,071		239,071		239,071		2
3	Housekeeping	142,518	16,619		159,137		159,137		159,137		3
4	Laundry	85,695	16,401		102,096		102,096		102,096		4
5	Heat and Other Utilities			110,521	110,521		110,521		110,521		5
6	Maintenance	54,720	6,752	66,557	128,029		128,029	385	128,414		6
7	Other (specify):* Med Waste Removal			9,180	9,180		9,180		9,180		7
8	TOTAL General Services	547,772	294,062	192,824	1,034,658		1,034,658	385	1,035,043		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,809,015	150,108	54,823	2,013,946	(2,586)	2,011,360	(697)	2,010,663		10
10a	Therapy										10a
11	Activities	55,418	8,627	132	64,177	405	64,582		64,582		11
12	Social Services	42,614		943	43,557	(405)	43,152		43,152		12
13	CNA Training			(112)	(112)	4,655	4,543		4,543		13
14	Program Transportation		21,689		21,689		21,689		21,689		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,907,047	180,424	65,386	2,152,857	2,069	2,154,926	(697)	2,154,229		16
	C. General Administration										
17	Administrative	90,345	9,655	345,604	445,604	(2,605)	442,999	(243,144)	199,855		17
18	Directors Fees			40,000	40,000		40,000		40,000		18
19	Professional Services			19,422	19,422	2,605	22,027	(4,077)	17,950		19
20	Dues, Fees, Subscriptions & Promotions			77,728	77,728	(745)	76,983	(48,037)	28,946		20
21	Clerical & General Office Expenses	75,314	21,109	80,228	176,651		176,651	57,351	234,002		21
22	Employee Benefits & Payroll Taxes			374,783	374,783		374,783	14,600	389,383		22
23	Inservice Training & Education										23
24	Travel and Seminar			16,760	16,760	(1,324)	15,436	2,204	17,640		24
25	Other Admin. Staff Transportation							2,197	2,197		25
26	Insurance-Prop.Liab.Malpractice			55,336	55,336		55,336	1,998	57,334		26
27	Other (specify):*										27
28	TOTAL General Administration	165,659	30,764	1,009,861	1,206,284	(2,069)	1,204,215	(216,908)	987,307		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,620,478	505,250	1,268,071	4,393,799		4,393,799	(217,220)	4,176,579		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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			182,984	182,984		182,984	(2,081)	180,903			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			144,969	144,969		144,969	(56,451)	88,518			32
33	Real Estate Taxes			49,510	49,510		49,510		49,510			33
34	Rent-Facility & Grounds							8,327	8,327			34
35	Rent-Equipment & Vehicles			6,057	6,057		6,057	1,520	7,577			35
36	Other (specify):* Mortgage Ins.			11,207	11,207		11,207		11,207			36
37	TOTAL Ownership			394,727	394,727		394,727	(48,685)	346,042			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			1,201	1,201		1,201		1,201			38
39	Ancillary Service Centers		115,537	557,069	672,606		672,606	(29,068)	643,538			39
40	Barber and Beauty Shops		1,863		1,863		1,863		1,863			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			249,548	249,548		249,548		249,548			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		117,400	807,818	925,218		925,218	(29,068)	896,150			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,620,478	622,650	2,470,616	5,713,744		5,713,744	(294,973)	5,418,771			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(38,138)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,127)	20		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	(2,388)	24		19
20	Contributions	(1,755)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,537)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(45,610)	20		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	(3,708)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (96,263)		\$	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)	(198,710)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (198,710)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (294,973)		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				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

SEE ACCOUNTANTS' COMPILATION REPORT

BHF USE ONLY							
48		49		50		51	52

Montgomery Nrsrg & Rehab Ctr

ID# 0039347

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Eliminate PAC dues including lobbying portion	\$ (2,645)	20	1
2	Offset reimbursements for medical records copies	(697)	10	2
3	Add back 2013 IDPH License paid in 2012	1,990	20	3
4	Eliminate depreciation exp. Related to basis differences	(2,081)	30	4
5	Eliminate non-allowable dues	(275)	20	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(3,708)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr# 0039347

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	385	0	0	0	0	0	0	0	0	0	385	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	385	0	0	0	0	0	0	0	0	0	385	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(697)	0	0	0	0	0	0	0	0	0	0	(697)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(697)	0	0	0	0	0	0	0	0	0	0	(697)	16
	C. General Administration													
17	Administrative	0	38,704	(281,848)	0	0	0	0	0	0	0	0	(243,144)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,537)	4,177	(4,717)	0	0	0	0	0	0	0	0	(4,077)	19
20	Fees, Subscriptions & Promotions	(49,422)	1,385	0	0	0	0	0	0	0	0	0	(48,037)	20
21	Clerical & General Office Expenses	0	57,351	0	0	0	0	0	0	0	0	0	57,351	21
22	Employee Benefits & Payroll Taxes	0	14,600	0	0	0	0	0	0	0	0	0	14,600	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,388)	4,592	0	0	0	0	0	0	0	0	0	2,204	24
25	Other Admin. Staff Transportation	0	2,197	0	0	0	0	0	0	0	0	0	2,197	25
26	Insurance-Prop.Liab.Malpractice	0	1,998	0	0	0	0	0	0	0	0	0	1,998	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(55,347)	125,004	(286,565)	0	0	0	0	0	0	0	0	(216,908)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(56,044)	125,389	(286,565)	0	0	0	0	0	0	0	0	(217,220)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr

0039347

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(2,081)	0	0	0	0	0	0	0	0	0	0	(2,081)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(38,138)	2	(18,315)	0	0	0	0	0	0	0	0	(56,451)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	8,327	0	0	0	0	0	0	0	0	0	8,327	34
35	Rent-Equipment & Vehicles	0	1,520	0	0	0	0	0	0	0	0	0	1,520	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(40,219)	9,849	(18,315)	0	(48,685)	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	(29,068)	0	0	0	0	0	0	0	0	(29,068)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	(29,068)	0	(29,068)	44							
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(96,263)	135,238	(333,948)	0	(294,973)	45							

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
John H. Rothert	60	Jerseyville Nursing and Rehabilitation Ctr., Inc.	Jerseyville, IL	Wellington Mgmt. Co.	Chesterfield, MO	Management Co.
David L. Kamler	20	Westwood Hills Health Care Center	Poplar Bluff, MO	Health Care Financial	Alton, IL	Management Co.
J. Terry Dooling	20	Spanish Lake Nursing and Rehabilitation Ctr., Inc.	Florissant, MO	C.J. Schlosser & Co.	Alton, IL	Public Accountants
				NW Rehab, L.L.C.	Alton, IL	Therapy Co.
				Three Amigos, L.L.C.	Alton, IL	Real Estate Co.

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	6 See Schedule VIII	\$	Wellington Management Company	60.00%	\$ 385	\$	385	1
2	V	17 See Schedule VIII		Wellington Management Company	60.00%	38,704		38,704	2
3	V	19 See Schedule VIII		Wellington Management Company	60.00%	4,177		4,177	3
4	V	20 See Schedule VIII		Wellington Management Company	60.00%	1,385		1,385	4
5	V	21 See Schedule VIII		Wellington Management Company	60.00%	57,351		57,351	5
6	V	22 See Schedule VIII		Wellington Management Company	60.00%	14,600		14,600	6
7	V	24 See Schedule VIII		Wellington Management Company	60.00%	4,592		4,592	7
8	V	25 See Schedule VIII		Wellington Management Company	60.00%	2,197		2,197	8
9	V	26 See Schedule VIII		Wellington Management Company	60.00%	1,998		1,998	9
10	V	32 See Schedule VIII		Wellington Management Company	60.00%	2		2	10
11	V	34 See Schedule VIII		Wellington Management Company	60.00%	8,327		8,327	11
12	V	35 See Schedule VIII		Wellington Management Company	60.00%	1,520		1,520	12
13	V								13
14	Total		\$			\$ 135,238	\$ *	135,238	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	10 Nursing and Medical Records	\$ 21,510	Wellington Management Company	60.00%	\$ 21,510	\$
16	V	17 Management Fees	207,362	Wellington Management Company	60.00%		(207,362)
17	V	17 Management Fees	138,242	Health Care Financial, LLC	40.00%	63,756	(74,486)
18	V	19 Professional Services	4,717	C.J. Schlosser & Company, L.L.C.	20.00%		(4,717)
19	V	39 Therapy Services	513,927	NW Rehab, LLC	100.00%	484,859	(29,068)
20	V	32 Interest	10,715	John H. Rothert	60.00%		(10,715)
21	V	32 Interest	3,800	J. Terry Dooling	20.00%		(3,800)
22	V	32 Interest	3,800	David L. Kamler	20.00%		(3,800)
23	V	21 Clerical	14,302	Wellington Management Company	60.00%	14,302	
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 918,375			\$ 584,427	\$ * (333,948)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr # 0039347 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	John H. Robert	President	Administrative	60.00	153,296	8.06	20.16	Salary	\$ 38,704	17,8	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 38,704		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsng & Rehab Ctr

0039347

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 Wellington Management Corporation
 Street Address 707 Spirit 40 Park Drive
 City / State / Zip Code Chesterfield, MO 63005
 Phone Number (636) 537-8447
 Fax Number (636) 537-8446

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	6	Maintenance	Accumulated Costs	24,084,316	6	\$ 1,908	\$ 4,854,938	\$ 385	1	
2	17	Administrative	Accumulated Costs	24,084,316	6	192,000	192,000	4,854,938	38,704	2
3	19	Professional Services	Accumulated Costs	24,084,316	6	20,719	4,854,938	4,177	3	
4	20	Dues, Fees, Subs, & Promos	Accumulated Costs	24,084,316	6	6,873	4,854,938	1,385	4	
5	21	Clerical & General Office Exp.	Accumulated Costs	24,084,316	6	284,504	246,353	4,854,938	57,351	5
6	22	Employee Benefits & PR Taxes	Accumulated Costs	24,084,316	6	72,428	4,854,938	14,600	6	
7	24	Travel & Seminar	Accumulated Costs	24,084,316	6	22,781	4,854,938	4,592	7	
8	25	Other Admin Staff Transport	Accumulated Costs	24,084,316	6	10,901	4,854,938	2,197	8	
9	26	Insurance - Prop, Liab, Malprac	Accumulated Costs	24,084,316	6	9,913	4,854,938	1,998	9	
10	32	Interest Expense	Accumulated Costs	24,084,316	6	9	4,854,938	2	10	
11	34	Rent - Facility & Ground	Accumulated Costs	24,084,316	6	41,307	4,854,938	8,327	11	
12	35	Rent - Equipment & Vehicles	Accumulated Costs	24,084,316	6	7,538	4,854,938	1,520	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					\$ 670,881	\$ 438,353	\$ 135,238	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Montgomery Nrsg & Rehab Ctr

0039347

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Berkadia		X	Refinance Mortgage	\$13,209.94	11/30/06	\$ 2,415,500	\$ 2,224,040	11/30/41	5.6500	\$ 125,262	1						
2												2						
3										Loan Cost Amortization	1,392	3						
4										Interest Income	(38,138)	4						
5										Home Office Interest	2	5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$13,209.94		\$ 2,415,500	\$ 2,224,040			\$ 88,518	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 2,415,500	\$ 2,224,040			\$ 88,518	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 11,207 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		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.			\$	52,000	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.)			\$	49,510	2																			
3. Under or (over) accrual (line 2 minus line 1).			\$	(2,490)	3																			
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	52,000	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.			\$	49,510	7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2008	47,841	8	<table border="1" style="width: 100%;"> <tr> <td colspan="3" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2012</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		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
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																					
	2009	50,581	9																					
	2010	49,547	10																					
	2011	49,906	11																					
	2012	49,510	12																					
Line 2: 2012 Taxes Paid																								
Line 4: Accrual is based on 2012 taxes paid plus 3.5% rounded to the nearest \$1,000																								

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Montgomery Nrsg & Rehab Ctr COUNTY Montgomery

FACILITY IDPH LICENSE NUMBER 0039347

CONTACT PERSON REGARDING THIS REPORT J. Terry Dooling

TELEPHONE (618) 465-7717 FAX #: (618) 465-7710

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>16-13-379-001</u>	<u>NE PT SE SW Land Corp Limit</u>	\$ <u>49,510.34</u>	\$ <u>49,510.34</u>
2. _____	<u>Taylor Springs 8-4-716 3/4 S13</u>	\$ _____	\$ _____
3. _____	<u>T08 R4</u>	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>49,510.34</u></u>	\$ <u><u>49,510.34</u></u>

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 X 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: 27,192 B. General Construction Type: Exterior Brick Frame Steel & Brick Number of Stories 1

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [] YES [X] 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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an empty column. Row 1: 1, Use, 348,480, 1994, \$ 27,673, 1. Row 2: 2, (blank), (blank), (blank), (blank), 2. Row 3: 3, TOTALS, 348,480, (blank), \$ 27,673, 3.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr# 0039347

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4			1994		\$ 962,086	\$ 38,483	25	\$ 38,483	\$	\$ 760,048	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Shed	1994		3,247		10			3,247	9
10		Air Conditioner	1994		76,140		10			76,140	10
11		Cabinets	1994		6,809	340	20	340		6,554	11
12		Doors	1994		2,337	117	20	117		2,259	12
13		Electrical	1994		4,601	230	20	230		4,405	13
14		Exterior Remodeling	1994		4,468		15			4,468	14
15		Interior Remodeling	1994		57,810		15			57,810	15
16		Nurse Call System	1994		1,960		15			1,960	16
17		Plumbing	1994		6,619	331	20	331		6,363	17
18		Windows/Gutters	1994		60,254		15			60,254	18
19		Siding	1994		15,818		15			15,818	19
20		Metal Doors & Frames	1996		953	48	20	48		834	20
21		Dining Room Chair Rail	1997		2,230		15			2,230	21
22		Fire Doors	1997		593	30	20	30		474	22
23		Interior Painting	1997		514		5			514	23
24		Sidewalk Replacement	1997		650		15			650	24
25		Beauty Shop Remodeling	1998		4,287	214	20	214		3,269	25
26		Shower Room Remodeling	1998		1,199	60	20	60		919	26
27		Shelving	1998		566	28	20	28		436	27
28		Water Heater	1998		6,040	302	15	302		6,040	28
29		Shelving	1998		208		10			208	29
30		Wall Mounted Laundry Tub	1998		181	9	20	9		144	30
31		Air Conditioning Unit	2000		557		10			557	31
32		Fire Doors	2001		1,535	102	15	102		1,288	32
33		Air Conditioning Unit	2001		1,696		10			1,696	33
34		Air Conditioning Unit	2002		1,446		10			1,446	34
35		Wall Guard	2002		1,927	128	15	128		1,520	35
36		Fire Doors	2002		1,042	69	15	69		799	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr# 0039347

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	AC/Heat Pumps	2002	\$ 1,580	\$	10	\$	\$	\$ 1,580	37
38	Air Conditioning Unit	2003	3,110	193	10	193		3,110	38
39	11 Fire Doors	2003	5,950	397	15	397		4,066	39
40	Closet Doors - Resident Rooms	2004	3,628	242	15	242		2,299	40
41	Wiring Outside Lights	2004	1,145	57	20	57		568	41
42	Tile	2004	878	88	10	88		870	42
43	Commercial Water Heater	2004	7,664	766	10	766		7,280	43
44	Floor Tile	2004	1,186	119	10	119		1,078	44
45	66 Gallon Hot Water Heater	2004	931	93	10	93		846	45
46	Patio and Sidewalks	2004	14,316	954	15	954		8,908	46
47	Concrete Dumpster Pad/Fencing	2004	1,520	101	15	101		963	47
48	Range Hood	2005	832	42	20	42		374	48
49	Closet Doors - Resident Rooms	2005	3,689	369	10	369		3,237	49
50	Outside Light Fixtures	2005	2,025	203	10	203		1,765	50
51	Air Conditioning Unit	2005	7,610	761	10	761		6,439	51
52	Electrical Work	2005	5,528	276	20	276		2,349	52
53	Tile and Cove Base	2005	2,064	206	10	206		1,737	53
54	Heating/Cooling Unit	2005	558		5			558	54
55	Wallpaper	2005	811		5			811	55
56	Therapy Room Cabinets	2005	1,200	80	15	80		640	56
57	New Roof - 200 & 500 Wings	2005	74,745	4,983	15	4,983		41,110	57
58	Wall Guard	2006	570	38	15	38		298	58
59	6 Oak Doors	2006	3,469	231	15	231		1,754	59
60	Smoke Detectors	2006	683	68	10	68		524	60
61	Exhaust Fans for Kitchen	2006	1,034	103	10	103		750	61
62	New Roof - 300 Wing	2007	30,200	3,020	10	3,020		20,637	62
63	Shower & Wall Remodel	2007	5,510	275	20	275		1,906	63
64	Water Heaters	2006	1,695	170	10	170		1,280	64
65	Air Conditioning Unit	2006	3,414	103	5-10	103		3,164	65
66	Storage Shed	2006	1,583	158	10	158		1,194	66
67	Fire Doors	2006	4,939	329	15	329		2,360	67
68	Patio & Sidewalks	2006	9,566	638	15	638		4,787	68
69	Exhaust Fan Replacement	2007	3,862	386	10	386		2,382	69
70	TOTAL (lines 4 thru 69)		\$ 1,435,268	\$ 55,940		\$ 55,940	\$	\$ 1,153,974	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr# 0039347

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		\$ 1,435,268	\$ 55,940		\$ 55,940	\$	\$ 1,153,974	1
2	Interior Remodeling - Shower Room	2007	20,896	1,045	20	1,045		6,561	2
3	Water Heaters	2007	10,972	1,097	10	1,097		7,409	3
4	Doors - Metal	2007	4,450	223	20	223		1,477	4
5	Air Conditioning Units	2007	3,512		5			3,512	5
6	Flooring	2007	10,399	1,040	10	1,040		6,494	6
7	Landscaping - Sign Area	2007	2,575	258	10	258		1,695	7
8	Repaved Driveway	2007	4,750	594	8	594		3,810	8
9	Flooring	2008	132,076	13,208	10	13,208		73,515	9
10	Wallpapering	2008	45,923	3,534	5	3,534		45,923	10
11	Electrical Work	2008	11,765	588	20	588		3,278	11
12	5 A/C Units & Installation	2008	8,021	802	10	802		4,479	12
13	Facility Signage	2008	8,602	936	5	936		8,602	13
14	8 Oak Doors	2008	4,659	311	15	311		1,656	14
15	In Wall Fountain - Labor & Materials	2008	5,321	760	7	760		4,181	15
16	Handrails & Hardware	2008	8,950	597	15	597		3,431	16
17	Cabinets, Countertops, & Sinks	2008	28,200	1,880	15	1,880		10,810	17
18	5 Shaped Cornices	2008	3,034	303	10	303		1,618	18
19	Cabinet Installation	2008	3,320	221	15	221		1,143	19
20	3 A/C Units	2009	1,839	368	5	368		1,655	20
21	Sinks/Faucets - Resident Rooms	2009	2,985	149	20	149		631	21
22	Generator	2009	50,432	2,522	20	2,522		12,188	22
23	Rood Replacement - 100 & 400 Halls	2009	36,200	3,620	10	3,620		16,893	23
24	10 Upholstered Cornices	2009	5,255	526	10	526		2,540	24
25	Wi-Fi Access Installation	2009	1,892	95	20	95		426	25
26	Ceiling Tiles - Therapy Room	2009	676	68	10	68		293	26
27	Plexiglass for Maint. Shed	2009	758	76	10	76		316	27
28	Closet Doors	2009	548	55	10	55		228	28
29	New Entry Door	2010	3,000	300	10	300		1,075	29
30	4 A/C/Heat Units	2010	2,618	524	5	524		1,742	30
31	New 400 Amp Breaker	2010	1,787	119	15	119		407	31
32	Flooring	2010	5,340	534	10	534		1,640	32
33	Insulate Duct Work	2010	14,800	987	15	987		2,960	33
34	TOTAL (lines 1 thru 33)		\$ 1,880,823	\$ 93,280		\$ 93,280	\$	\$ 1,386,562	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr# 0039347

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 12B, Carried Forward		\$ 1,880,823	\$ 93,280		\$ 93,280	\$	\$ 1,386,562	1
2	Kitchen Flooring	2011	4,520	452	10	452		1,318	2
3	Breaker Panel & Installation	2011	10,994	550	20	550		1,557	3
4	Sprinkler System	2011	117,500	4,700	25	4,700		12,533	4
5	6 A/C/Heat Units	2011	4,502	900	5	900		2,273	5
6	Motion Sensor/Detectors	2011	1,094	219	5	219		547	6
7	Water Heater	2011	1,145	115	10	115		258	7
8	Sidewalks	2011	3,850	257	15	257		627	8
9	Vinyl Fence and Gate	2011	5,325	533	10	533		1,287	9
10	Asphalt/Seal/Stripe/Patch & Repair Parking Lot	2011	28,870	3,609	8	3,609		8,138	10
11	Drainage Downspouts Installation	2011	2,880	288	10	288		624	11
12	Windows - Remove and Replace	2012	9,480	632	10	632		948	12
13	Flooring - Shower Room	2012	4,602	460	10	460		843	13
14	Flooring - Lunch Room	2012	1,783	178	10	178		342	14
15	2 Electric Heater/ A/C Units	2012	1,605	321	5	321		642	15
16	Security Locks	2012	7,870	787	10	787		1,058	16
17	Light Fixtures - Weather Proof	2012	4,471	447	10	447		596	17
18	100 Gal. Hot Water Heater	2012	8,042	804	10	804		938	18
19	10 A/C/Heat Units	2013	7,491	1,043	5	1,043		1,043	19
20	New Breaker for Lighting	2013	2,466	113	20	113		113	20
21	Nurse Call System Upgrade	2013	7,082	538	10	538		538	21
22	Electrical Work - 2 New Circuits	2013	1,615	61	20	61		60	22
23	5 New Vinyl Doors	2013	765	57	10	57		57	23
24	Hot Water Heater (10 Gal.) & Mixing Valve	2013	2,239	149	10	149		149	24
25	5 Ton 13 Seer Rooftop A/C Unit	2013	6,071	354	10	354		354	25
26	400 & 500 Hall Lights Fixtures	2013	3,195	53	10	53		53	26
27	Plumbing for stool & lavatory	2013	2,457		25				27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,132,737	\$ 110,900		\$ 110,900	\$	\$ 1,423,458	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment 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	\$ 541,161	\$ 57,520	\$ 57,520	\$	5-20	\$ 209,466	71
72	Current Year Purchases	83,896	5,371	5,371		5-15	5,371	72
73	Fully Depreciated Assets	365,019	2,063	2,063		5-15	365,019	73
74								74
75	TOTALS	\$ 990,076	\$ 64,954	\$ 64,954	\$		\$ 579,856	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	Facility Use	2002 Dodge 3500 Ram Wheelchai	2011	\$ 5,266	\$ 1,317	\$ 1,317	\$	4	\$ 2,853	76
77	Facility Use	2008 Ford E-350 Allstar Wheelch	2013	35,831	3,732	3,732		4	3,732	77
78										78
79										79
80	TOTALS			\$ 41,097	\$ 5,049	\$ 5,049	\$		\$ 6,585	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,191,583	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 180,903	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 180,903	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,009,899	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	Section Not Applicable	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Section Not Applicable	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section Not Applicable

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

If NO, see instructions. YES NO

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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ _____ Description: Postage Machine \$756; Copier Lease \$5,301; Home Office Vehicle Lease \$1,520

(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>Section Not Applicable</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

* 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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		673		673
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)		2,586		2,586
6	Transportation				
7	Contractual Payments		440		440
8	CNA Competency Tests		845		845
9	TOTALS	\$	\$ 4,544	\$	\$ 4,544
10	SUM OF line 9, col. 1 and 2 (e)	\$	4,544		

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	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	6

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$				1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39,2	# of prescrpts				114,505		114,505	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See attached schedule</u>				12,747	501,395	27,639	12,747	529,034	12
13	Other (specify):									13
14	TOTAL			\$	12,747	\$ 501,395	\$ 142,144	12,747	\$ 643,539	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 103,383	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,197,119		3
4	Supply Inventory (priced at)	23,005		4
5	Short-Term Investments			5
6	Prepaid Insurance	42,471		6
7	Other Prepaid Expenses	523		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,366,501	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,200		12
13	Land	105,347		13
14	Buildings, at Historical Cost	2,096,896		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,012,860		16
17	Accumulated Depreciation (book methods)	(2,023,511)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	103,954		21
22	Other Long-Term Assets (spe <u>Loan Costs</u>)	38,847		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,354,593	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,721,094	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 785,060	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	204,327		30
31	Accrued Taxes Payable (excluding real estate taxes)	17,102		31
32	Accrued Real Estate Taxes(Sch.IX-B)	52,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to Related Parties</u>	160,000		36
37	<u>Accrued Provider tax</u>	49,653		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,268,142	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	192,793		39
40	Mortgage Payable	2,262,574		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,455,367	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,723,509	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,002,415)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,721,094	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (979,377)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (979,377)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	85,365	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	(108,403)	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)	\$ (23,038)	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)	\$ (1,002,415)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsng & Rehab Ctr

0039347

Report Period Beginning: 01/01/2013

Ending: 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	\$ 4,948,660	1
2	Discounts and Allowances for all Levels	(182,483)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,766,177	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	968,352	6
7	Oxygen	915	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 969,267	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	2,436	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,939	19
20	Radiology and X-Ray	3,391	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 13,766	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	38,138	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 38,138	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous</u>	11,761	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,761	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,799,109	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,034,658	31
32	Health Care	2,152,857	32
33	General Administration	1,206,284	33
B. Capital Expense			
34	Ownership	394,727	34
C. Ancillary Expense			
35	Special Cost Centers	675,670	35
36	Provider Participation Fee	249,548	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,713,744	40
41	Income before Income Taxes (line 30 minus line 40)**	85,365	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 85,365	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,059,812	44
45	Private Pay - Net Inpatient Revenue	1,759,557	45
46	Medicare - Net Inpatient Revenue	890,245	46
47	Other-(specify) <u>Hospice</u>	56,563	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,766,177	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr

0039347

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	2,242	2,242	\$ 64,683	\$ 28.85	1
2	Assistant Director of Nursing	1,823	2,126	54,587	25.68	2
3	Registered Nurses	6,892	7,162	162,622	22.71	3
4	Licensed Practical Nurses	21,458	23,509	413,639	17.59	4
5	CNAs & Orderlies	97,771	104,031	1,091,754	10.49	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,079	5,550	55,418	9.99	10
11	Social Service Workers	1,828	2,073	42,614	20.56	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,128	25,607	264,839	10.34	15
16	Dishwashers					16
17	Maintenance Workers	2,755	3,198	54,720	17.11	17
18	Housekeepers	13,660	14,362	142,518	9.92	18
19	Laundry	9,167	9,525	85,695	9.00	19
20	Administrator	1,810	2,080	90,345	43.44	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,038	4,373	75,314	17.22	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	1,817	2,044	21,730	10.63	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	194,468	207,882	\$ 2,620,478 *	\$ 12.61	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	109	\$ 6,566	1,3	35
36	Medical Director	Contract	9,600	9,3	36
37	Medical Records Consultant	15	1,142	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	1,548	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	8	538	11,3	44
45	Social Service Consultant	8	538	12,3	45
46	Other(specify) <u>Compliance Consultant</u>	320	16,320	10,3	46
47	<u>Quality Assurance Nurse</u>	N/A	21,510	10,3	47
48	<u>Clerical</u>	N/A	14,302	21,3	48
49	TOTAL (lines 35 - 48)	460	\$ 72,064		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Carla Vonder Haar	Administrator		\$ 90,345	Workers' Compensation Insurance	\$ 55,415	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	33,631	Advertising: Employee Recruitment	8,734	
				FICA Taxes	193,422	Health Care Worker Background Check (Indicate # of checks performed <u>100</u>)	1,608	
				Employee Health Insurance	66,835	Patient Background Checks <u>6</u>	96	
				Employee Meals		Dues, Subscriptions, & Manuals	4,942	
				Illinois Municipal Retirement Fund (IMRF)*		IHCA Dues	3,405	
				Employee Deductible Reimb. Expense	3,750	Licenses & Fees	356	
				Employee Life/Disability Insurance	270	Bank Service charges	6,430	
				Employee Dental/Vision Insurance	2,397	Home Office Dues, Fees, subscriptions	1,385	
				Staff Relations	19,063	Less: Public Relations Expense	()	
				Home Office Employee Benefits	14,600	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 90,345	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 389,383		\$ 28,946		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Wellington Management Co. - Management Fees			\$ 207,362	Section N/A		\$	Out-of-State Travel	\$
Health Care Financial, LLC - Management Fees			138,242					
							In-State Travel	5,442
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 345,604				Seminar Expense	7,606
							Home Office Travel & Seminar	4,592
C. Professional Services				TOTAL			Entertainment Expense	
Vendor/Payee	Type		Amount				()	
Sandburg, Phoenix, & Von Gontard,	Legal Services		\$ 554				(agree to Sch. V, line 24, col. 8)	
Burnside, Johnson, Sheafor, & Kelly	Collection Fees (eliminated)		3,537				\$ 17,640	
C.J. Schlosser & Company, LLC	Accounting Services		4,717					
R.J. Tolliver, C.P.A.	401K Audit		864					
May, Cocagne, & King	Audit Fees		9,750					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 19,422					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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	Section Not Applicable	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
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18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsng & Rehab Ctr# 0039347Report Period Beginning: 01/01/2013Ending: 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. Illinois Healthcare Association \$3,405
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 20,014 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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 249,548
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? None
- (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. \$ None Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (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? 65.17%
d. Have vehicle usage logs been maintained? Yes
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? None
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: May, Cocagne & King
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

Montgomery Nursing & Rehabilitation Center

Attachment to Schedule XIV

12/31/2013

		1	2	3	4	5	6	7	8
			Staff		Outside Practitioner (other Than Consultant)		Supplies (Actual or Allocated)	Total Units (Col 2 + 4)	Total Cost (Col 3 + 5 +6)
Line #	Service	Schuler V Line & Column Reference	Units of Service	Cost	Units of Service	Cost	Cost		

12 Other:

7b	Licensed Occupational Therapist	39,8			4,240	164,316	84	4,240	164,400
7b	Licensed Speech Therapist	39,8			2,275	93,563		2,275	93,563
7b	Licensed Physical Therapist	39,8			6,232	226,980	949	6,232	227,929
	X-Ray	39,3				9,319			9,319
	Laboratory	39,3				7,217			7,217
	Specialty Mattresses/Overlays	39,3					26,606		26,606

Total to Schedule XIV, Line 12

-	-	12,747	501,395	27,639	12,747	529,034
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Montgomery Nursing and Rehabilitation Center
Attachment to Sch. XVII
December 31, 2013

BOOK TO TAX NET INCOME RECONCILIATION

BOOK NET INCOME (LOSS)	\$ 85,365
CONVERSION TO CASH BASIS ADJUSTMENTS	<u>(128,912)</u>
SUBTOTAL	(43,547)
DEPRECIATION ADJUSTMENT	59,650
BOOK GAIN ON DISPOSAL OF FIXED ASSETS ADJUSTMENT	(10,900)
MISC. NON-DEDUCTIBLE EXPENSE	31,180
TAX NET INCOME (LOSS), PER FEDERAL RETURN	\$ <u><u>36,383</u></u>

MONTGOMERY NURSING & REHABILITATION CENTER
 MISCELLANEOUS INCOME
 ATTACHMENT TO SCHEDULE XVII, PAGE 19, LINE 28
 12/31/2013

Miscellaneous Income	15		
Reimb for copies of medical records	697	offset to ln 10	6a
Nurse Aide Training pmnts from IL	2,436	In 11 Inc Stmt	
Day Care Income	150	In 4 Inc stmt	
	<hr style="width: 50%; margin: 0 auto;"/>		
	3,298		
	(2,436)	on other lines	
	<hr style="width: 50%; margin: 0 auto;"/>		
	10,899	Gain on sale of F/A	
	<hr style="width: 50%; margin: 0 auto;"/>		
	11,761	In 28A p.19	

MONTGOMERY NURSING & REHAB CENTER, INC.
 TRAVEL AND SEMINAR SCHEDULE
 ATTACHMENT TO SCHEDULE XIX PART G
 12/31/2013

<u>Seminar Participant</u>	<u>Job Title</u>	<u>Dates</u>	<u>City</u>	<u>Title of Seminar</u>	<u>Sponsor</u>	<u>Cost</u>	<u>Seminar Lodging Travel/Meals</u>
Holly Jenson, Amy Elik, Robin White, Michelle Stork	Business Office Supervisor, Accountant, Corporate Nurse, Corporate Compliance Officer	5/7/13-5/8/13	Tampa, Florida	Optimus EMR Training	Optimus	365	
Sonya Bell, Amy Maedge, Nicole Huber, Debbie Schulte	Care Plan Coordinator, DON, LPN, ADON	9/24/2013	Springfield	Skin and Wound Care	Illinois Council on Long Term Care	720	105
Carla Vonder Haar, Amy Maedge, Sonya Bell	Administrator, DON, Care Plan Coordinator	7/10/2013	Webinar	Are you Ready for RUG 48? Part 2	Illinois Health Care Association	105	
Cathy Brummet	Dietary Manager	12/13/2013	Online course	Food Protection Manager Certification	ServSafe	250	
Pamela Jones, Alicia Geninatti	Activity Director, Activity Assistant	9/25/13-9/27/13	Arlington Heights	2013 IAPA Conference	Illinois Activities Professional Association	600	
Carla Vonder Haar, Amy Maedge	Administrator, DON	8/7/13-8/8/13	Bloomington	Summerfest Conference	Illinois Nursing Home Administrators Assoc.	210	
Carla Vonder Haar, Amy Maedge, Debbie Schulte	Administrator, DON , ADON	9/27/2013	Fairview Heights	Positive Emotions & Wellness	Continuing Education Institute of Illinois/U of I	348	
Carla Vonder Haar	Administrator	10/24/13-10/25/13	Springfield	10th Annual Illinois Pioneer Coalition Summit	Illinois Pioneer Coalition	160	
Amanda Slepicka	Registered Nurse/C.N.A. Instructor	5/13/13-5/17/13	Springfield	C.N.A. Instructor Course for RN's	Lincoln Land Community College	530	
						3,288	105
						Total Seminar Lodging/Travel/Meals	105
						CPR Training	168
						Online CPE Service for Nurses	3,150
						Training/Corporate Compliance Program	1,000
						Other Travel Expenses <\$250	5,337
						Home Office Travel & Seminar	4,592
						Total Travel & Seminar, Line 24	17,640

MONTGOMERY NURSING & REHABILITATION CENTER
 RECLASSES
 ATTACHMENT TO SCHEDULE V
 12/31/2013

<u>DESCRIPTION</u>	<u>LINE #</u>	<u>INCREASE (DECREASE)</u>
ACTIVITIES	11	405
SOCIAL SERVICES	12	(405)
To reclass activites consultant fee to the correct line		
DUES, FEES, SUBSCRIPTIONS, AND PROMOTIONS	20	(845)
NURSE AIDE TRAINING	13	845
To reclass expenses for CNA class test fees to proper line		
NURSE AIDE TRAINING	13	784
TRAVEL & SEMINAR	24	(784)
To reclass CNA class book fees to proper line		
ADMINISTRATIVE	17	(2,605)
PROFESSIONAL SERVICES	19	2,605
To reclass Acctg Fees to the proper line		
NURSE AIDE TRAINING	13	2,586
NURSING & MEDICAL RECORDS	10	(2,586)
To reclass CNA trainer wages		
TRAVEL & SEMINAR	24	(440)
NURSE AIDE TRAINING	13	440
To reclass C.N.A. Evaluator to the correct line		
TRAVEL & SEMINAR	24	(100)
DUES, FEES, SUBSCRIPTIONS, AND PROMOTIONS	20	100
To reclass INHAA Dues to the proper line		