



Facility Name & ID Number Montgomery Nrsg & Rehab Ctr

# 0039347 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

**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		630	3,294	3,924	8
9	SNF/PED					9
10	ICF	19,478	13,276	253	33,007	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,478	13,906	3,547	36,931	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 91.98%

**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 3,294

Medicare Intermediary Novitas Solutions

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

\* 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: 01/01/2014 Ending: 12/31/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	278,941	13,772	7,087	299,800		299,800		299,800		1
2	Food Purchase		251,064		251,064		251,064		251,064		2
3	Housekeeping	148,941	14,860		163,801		163,801		163,801		3
4	Laundry	90,206	13,801		104,007		104,007		104,007		4
5	Heat and Other Utilities			124,292	124,292		124,292		124,292		5
6	Maintenance	57,481	6,517	75,498	139,496		139,496	575	140,071		6
7	Other (specify):* <b>Med Waste Removal</b>			17,348	17,348		17,348		17,348		7
8	<b>TOTAL General Services</b>	575,569	300,014	224,225	1,099,808		1,099,808	575	1,100,383		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,847,288	170,492	41,609	2,059,389	(2,586)	2,056,803	(172)	2,056,631		10
10a	Therapy										10a
11	Activities	59,158	9,446	546	69,150		69,150		69,150		11
12	Social Services	68,363		546	68,909		68,909		68,909		12
13	CNA Training			1,142	1,142	3,296	4,438		4,438		13
14	Program Transportation		23,036		23,036		23,036		23,036		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,974,809	202,974	53,443	2,231,226	710	2,231,936	(172)	2,231,764		16
	<b>C. General Administration</b>										
17	Administrative	96,776	11,210	365,376	473,362	(5,153)	468,209	(252,355)	215,854		17
18	Directors Fees			60,000	60,000		60,000	(60,000)			18
19	Professional Services			18,055	18,055	5,153	23,208	(3,614)	19,594		19
20	Dues, Fees, Subscriptions & Promotions			73,793	73,793	(195)	73,598	(45,210)	28,388		20
21	Clerical & General Office Expenses	79,085	22,732	109,896	211,713		211,713	59,949	271,662		21
22	Employee Benefits & Payroll Taxes			387,327	387,327		387,327	17,250	404,577		22
23	Inservice Training & Education										23
24	Travel and Seminar			15,825	15,825	(515)	15,310	(527)	14,783		24
25	Other Admin. Staff Transportation							2,311	2,311		25
26	Insurance-Prop.Liab.Malpractice			58,110	58,110		58,110	1,654	59,764		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	175,861	33,942	1,088,382	1,298,185	(710)	1,297,475	(280,542)	1,016,933		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,726,239	536,930	1,366,050	4,629,219		4,629,219	(280,139)	4,349,080		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.

Facility Name &amp; ID Number

Montgomery Nrsg &amp; Rehab Ctr

#0039347

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			192,112	192,112		192,112	(1,765)	190,347			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			143,120	143,120		143,120	(26,562)	116,558			32
33	Real Estate Taxes			53,025	53,025		53,025		53,025			33
34	Rent-Facility & Grounds							13,312	13,312			34
35	Rent-Equipment & Vehicles			7,015	7,015		7,015	1,844	8,859			35
36	Other (specify):*			11,044	11,044		11,044		11,044			36
37	<b>TOTAL Ownership</b>			406,316	406,316		406,316	(13,171)	393,145			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			1,294	1,294		1,294		1,294			38
39	Ancillary Service Centers		131,177	556,506	687,683		687,683	(21,951)	665,732			39
40	Barber and Beauty Shops		4,006		4,006		4,006		4,006			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			262,459	262,459		262,459		262,459			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		135,183	820,259	955,442		955,442	(21,951)	933,491			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,726,239	672,113	2,592,625	5,990,977		5,990,977	(315,261)	5,675,716			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	(8,564)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,447)	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	(540)	20		18
19	Entertainment	(3,807)	24		19
20	Contributions	(1,740)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(265)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(41,285)	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	(3,181)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (60,829)		\$	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)	(254,432)	VAR	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (254,432)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (315,261)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

SEE ACCOUNTANTS' COMPILATION REPORT

BHF USE ONLY							
48		49		50		51	52

Montgomery Nrsrg & Rehab Ctr

ID# 0039347

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Eliminate PAC dues including lobbying portion	\$ (2,859)	20	1
2	Offset reimb. for medical records copies & day care inco	(172)	10	2
3	Add back 2014 IDPH License paid in 2012	1,990	20	3
4	Eliminate depreciation exp. Related to basis differences	(1,765)	30	4
5	Eliminate non-allowable dues	(375)	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	<b>Total</b>	(3,181)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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	575	0	0	0	0	0	0	0	0	0	575	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>575</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(172)	0	0	0	0	0	0	0	0	0	0	(172)	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	<b>TOTAL Health Care and Programs</b>	<b>(172)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(172)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	40,691	(293,046)	0	0	0	0	0	0	0	0	(252,355)	17
18	Directors Fees	0	0	(60,000)	0	0	0	0	0	0	0	0	(60,000)	18
19	Professional Services	(265)	3,950	(7,299)	0	0	0	0	0	0	0	0	(3,614)	19
20	Fees, Subscriptions & Promotions	(46,256)	1,046	0	0	0	0	0	0	0	0	0	(45,210)	20
21	Clerical & General Office Expenses	0	59,949	0	0	0	0	0	0	0	0	0	59,949	21
22	Employee Benefits & Payroll Taxes	0	17,250	0	0	0	0	0	0	0	0	0	17,250	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,807)	3,280	0	0	0	0	0	0	0	0	0	(527)	24
25	Other Admin. Staff Transportation	0	2,311	0	0	0	0	0	0	0	0	0	2,311	25
26	Insurance-Prop.Liab.Malpractice	0	1,654	0	0	0	0	0	0	0	0	0	1,654	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(50,328)</b>	<b>130,131</b>	<b>(360,345)</b>	<b>0</b>	<b>(280,542)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(50,500)</b>	<b>130,706</b>	<b>(360,345)</b>	<b>0</b>	<b>(280,139)</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/2014 Ending:12/31/2014

## 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	(1,765)	0	0	0	0	0	0	0	0	0	0	(1,765) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(8,564)	317	(18,315)	0	0	0	0	0	0	0	0	(26,562) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	13,312	0	0	0	0	0	0	0	0	0	13,312 34
35	Rent-Equipment & Vehicles	0	1,844	0	0	0	0	0	0	0	0	0	1,844 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>(10,329)</b>	<b>15,473</b>	<b>(18,315)</b>	<b>0</b>	<b>(13,171) 37</b>							
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	(21,951)	0	0	0	0	0	0	0	0	(21,951) 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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>(21,951)</b>	<b>0</b>	<b>(21,951) 44</b>							
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(60,829)</b>	<b>146,179</b>	<b>(400,611)</b>	<b>0</b>	<b>(315,261) 45</b>							

**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: 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	6 See Schedule VIII	\$	Wellington Management Company	60.00%	\$ 575	\$	575	1
2	V	17 See Schedule VIII		Wellington Management Company	60.00%	40,691		40,691	2
3	V	19 See Schedule VIII		Wellington Management Company	60.00%	3,950		3,950	3
4	V	20 See Schedule VIII		Wellington Management Company	60.00%	1,046		1,046	4
5	V	21 See Schedule VIII		Wellington Management Company	60.00%	59,949		59,949	5
6	V	22 See Schedule VIII		Wellington Management Company	60.00%	17,250		17,250	6
7	V	24 See Schedule VIII		Wellington Management Company	60.00%	3,280		3,280	7
8	V	25 See Schedule VIII		Wellington Management Company	60.00%	2,311		2,311	8
9	V	26 See Schedule VIII		Wellington Management Company	60.00%	1,654		1,654	9
10	V	32 See Schedule VIII		Wellington Management Company	60.00%	317		317	10
11	V	34 See Schedule VIII		Wellington Management Company	60.00%	13,312		13,312	11
12	V	35 See Schedule VIII		Wellington Management Company	60.00%	1,844		1,844	12
13	V								13
14	Total		\$			\$ 146,179	\$ *	146,179	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	17 Management Fees	\$ 219,226	Wellington Management Company	60.00%	\$	\$ (219,226)
16	V	17 Management Fees	146,150	Health Care Financial, LLC	40.00%	72,330	(73,820)
17	V	19 Professional Services	7,299	C.J. Schlosser & Company, L.L.C.	20.00%		(7,299)
18	V	39 Therapy Services	499,683	NW Rehab, LLC	100.00%	477,732	(21,951)
19	V	32 Interest	10,715	John H. Rothert	60.00%		(10,715)
20	V	32 Interest	3,800	J. Terry Dooling	20.00%		(3,800)
21	V	32 Interest	3,800	David L. Kamler	20.00%		(3,800)
22	V	21 Clerical	14,457	Wellington Management Company	60.00%	14,457	
23	V	18 Director's Fees	36,000	John H. Rothert	60.00%		(36,000)
24	V	18 Director's Fees	12,000	J. Terry Dooling	20.00%		(12,000)
25	V	18 Director's Fees	12,000	David L. Kamler	20.00%		(12,000)
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		\$ 965,130			\$ 564,519	\$ * (400,611)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr # 0039347 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

## 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	151,309	8.48	21.19	Salary	\$ 40,691	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	\$ 40,691		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:

01/01/2014

Ending: 2/31/2014

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	24,123,765	6	\$ 2,714	\$ 5,112,634	\$ 575	1	
2	17	Administrative	Accumulated Costs	24,123,765	6	192,000	192,000	5,112,634	40,691	2
3	19	Professional Services	Accumulated Costs	24,123,765	6	18,640	5,112,634	3,950	3	
4	20	Dues, Fees, Subs, & Promos	Accumulated Costs	24,123,765	6	4,936	5,112,634	1,046	4	
5	21	Clerical & General Office Exp.	Accumulated Costs	24,123,765	6	282,868	241,408	5,112,634	59,949	5
6	22	Employee Benefits & PR Taxes	Accumulated Costs	24,123,765	6	81,392	5,112,634	17,250	6	
7	24	Travel & Seminar	Accumulated Costs	24,123,765	6	15,475	5,112,634	3,280	7	
8	25	Other Admin Staff Transport	Accumulated Costs	24,123,765	6	10,905	5,112,634	2,311	8	
9	26	Insurance - Prop, Liab, Malprac	Accumulated Costs	24,123,765	6	7,806	5,112,634	1,654	9	
10	32	Interest Expense	Accumulated Costs	24,123,765	6	1,494	5,112,634	317	10	
11	34	Rent - Facility & Ground	Accumulated Costs	24,123,765	6	62,812	5,112,634	13,312	11	
12	35	Rent - Equipment & Vehicles	Accumulated Costs	24,123,765	6	8,699	5,112,634	1,844	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					\$ 689,741	\$ 433,408	\$ 146,179	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Montgomery Nrsg & Rehab Ctr

# 0039347

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Berkadia		X	Refinance Mortgage	\$13,209.94	11/30/06	\$ 2,415,500	\$ 2,190,315	11/30/41	5.6500	\$ 123,413	1						
2												2						
3										Loan Cost Amortization	1,392	3						
4										Interest Income	(8,564)	4						
5										Home Office Interest	317	5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$13,209.94		\$ 2,415,500	\$ 2,190,315			\$ 116,558	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 2,415,500	\$ 2,190,315			\$ 116,558	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 11,044 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																							
1. Real Estate Tax accrual used on 2013 report.				\$	<u>52,000</u>	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.)				\$	<u>52,025</u>	2																			
3. Under or (over) accrual (line 2 minus line 1).				\$	<u>25</u>	3																			
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<u>53,000</u>	4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$		5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<u>53,025</u>	7																			
Real Estate Tax History:																									
Real Estate Tax Bill for Calendar Year:	2009	<u>50,581</u>	8	<table border="1"> <tr> <td colspan="3"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2013</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </table>			<b>FOR BHF USE ONLY</b>			13	FROM R. E. TAX STATEMENT FOR 2013	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
<b>FOR BHF USE ONLY</b>																									
13	FROM R. E. TAX STATEMENT FOR 2013	\$	13																						
14	PLUS APPEAL COST FROM LINE 5	\$	14																						
15	LESS REFUND FROM LINE 6	\$	15																						
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																						
	2010	<u>49,547</u>	9																						
	2011	<u>49,906</u>	10																						
	2012	<u>49,510</u>	11																						
	2013	<u>52,025</u>	12																						
<b>Line 2: 2013 Taxes Paid</b>																									
<b>Line 4: Accrual is based on 2013 taxes paid plus 2.0% rounded to the nearest \$1,000</b>																									

**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

## 2013 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 2013 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 2013.

(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>16-13-379-001</u>	<u>NE PT SE SW Land Corp Limit</u>	\$ <u>52,025.46</u>	\$ <u>52,025.46</u>
2. _____	<u>Taylor Springs 8-4-716 3/4 S13</u>	\$ _____	\$ _____
3. _____	<u>T08 R4</u>	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>52,025.46</u></u>	\$ <u><u>52,025.46</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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.**

Facility Name & ID Number Montgomery Nrsng & Rehab Ctr

# 0039347

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

**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?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

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

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

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

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

None

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

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1		<u>348,480</u>	<u>1994</u>	<u>\$ 27,673</u>	1
2					2
3	TOTALS	<u>348,480</u>		<u>\$ 27,673</u>	3

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$	\$ 798,531	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Shed	1994		3,247		10			3,247	9
10		Air Conditioner	1994		76,140		10			76,140	10
11		Cabinets	1994		6,809	255	20	255		6,809	11
12		Doors	1994		2,337	78	20	78		2,337	12
13		Electrical	1994		4,601	196	20	196		4,601	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	256	20	256		6,619	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		882	20
21		Dining Room Chair Rail	1997		2,230		15			2,230	21
22		Fire Doors	1997		593	30	20	30		504	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		3,483	25
26		Shower Room Remodeling	1998		1,199	60	20	60		979	26
27		Shelving	1998		566	28	20	28		464	27
28		Water Heater	1998		6,040		15			6,040	28
29		Shelving	1998		208		10			208	29
30		Wall Mounted Laundry Tub	1998		181	9	20	9		154	30
31		Air Conditioning Unit	2000		557		10			557	31
32		Fire Doors	2001		1,535	102	15	102		1,390	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		1,649	35
36		Fire Doors	2002		1,042	69	15	69		868	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:

01/01/2014 Ending: 12/31/2014**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		10			3,110	38
39	11 Fire Doors	2003	5,950	397	15	397		4,462	39
40	Closet Doors - Resident Rooms	2004	3,628	242	15	242		2,541	40
41	Wiring Outside Lights	2004	1,145	57	20	57		625	41
42	Tile	2004	878	7	10	7		878	42
43	Commercial Water Heater	2004	7,664	383	10	383		7,664	43
44	Floor Tile	2004	1,186	109	10	109		1,186	44
45	66 Gallon Hot Water Heater	2004	931	85	10	85		931	45
46	Patio and Sidewalks	2004	14,316	954	15	954		9,862	46
47	Concrete Dumpster Pad/Fencing	2004	1,520	101	15	101		1,064	47
48	Range Hood	2005	832	42	20	42		416	48
49	Closet Doors - Resident Rooms	2005	3,689	369	10	369		3,606	49
50	Outside Light Fixtures	2005	2,025	203	10	203		1,967	50
51	Air Conditioning Unit	2005	7,610	761	10	761		7,200	51
52	Electrical Work	2005	5,528	276	20	276		2,626	52
53	Tile and Cove Base	2005	2,064	206	10	206		1,944	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		720	56
57	New Roof - 200 & 500 Wings	2005	74,745	4,983	15	4,983		46,093	57
58	Wall Guard	2006	570	38	15	38		336	58
59	6 Oak Doors	2006	3,469	231	15	231		1,985	59
60	Smoke Detectors	2006	683	68	10	68		592	60
61	Exhaust Fans for Kitchen	2006	1,034	104	10	104		853	61
62	New Roof - 300 Wing	2007	30,200	3,020	10	3,020		23,657	62
63	Shower & Wall Remodel	2007	5,510	276	20	276		2,181	63
64	Water Heaters	2006	1,695	170	10	170		1,450	64
65	Air Conditioning Unit	2006	3,414	103	5-10	103		3,267	65
66	Storage Shed	2006	1,583	158	10	158		1,352	66
67	Fire Doors	2006	4,939	329	15	329		2,689	67
68	Patio & Sidewalks	2006	9,566	638	15	638		5,425	68
69	Exhaust Fan Replacement	2007	3,862	386	10	386		2,768	69
70	TOTAL (lines 4 thru 69)		\$ 1,435,268	\$ 54,732		\$ 54,732	\$	\$ 1,208,707	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:

01/01/2014 Ending: 12/31/2014**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 1,435,268	\$ 54,732		\$ 54,732	\$	\$ 1,208,707	1
2	Interior Remodeling - Shower Room	2007	20,896	1,045	20	1,045		7,606	2
3	Water Heaters	2007	10,972	1,097	10	1,097		8,506	3
4	Doors - Metal	2007	4,450	223	20	223		1,700	4
5	Air Conditioning Units	2007	3,512		5			3,512	5
6	Flooring	2007	10,399	1,040	10	1,040		7,534	6
7	Landscaping - Sign Area	2007	2,575	258	10	258		1,953	7
8	Repaved Driveway	2007	4,750	594	8	594		4,404	8
9	Flooring	2008	132,076	13,208	10	13,208		86,723	9
10	Wallpapering	2008	45,923		5			45,923	10
11	Electrical Work	2008	11,765	588	20	588		3,866	11
12	5 A/C Units & Installation	2008	8,021	802	10	802		5,282	12
13	Facility Signage	2008	8,602		5			8,602	13
14	8 Oak Doors	2008	4,659	311	15	311		1,967	14
15	In Wall Fountain - Labor & Materials	2008	5,321	760	7	760		4,941	15
16	Handrails & Hardware	2008	8,950	597	15	597		4,027	16
17	Cabinets, Countertops, & Sinks	2008	28,200	1,880	15	1,880		12,690	17
18	5 Shaped Cornices	2008	3,034	303	10	303		1,922	18
19	Cabinet Installation	2008	3,320	221	15	221		1,365	19
20	3 A/C Units	2009	1,839	184	5	184		1,839	20
21	Sinks/Faucets - Resident Rooms	2009	2,985	149	20	149		780	21
22	Generator	2009	50,432	2,522	20	2,522		14,709	22
23	Rood Replacement - 100 & 400 Halls	2009	36,200	3,620	10	3,620		20,513	23
24	10 Upholstered Cornices	2009	5,255	526	10	526		3,065	24
25	Wi-Fi Access Installation	2009	1,892	95	20	95		521	25
26	Ceiling Tiles - Therapy Room	2009	676	68	10	68		361	26
27	Plexiglass for Maint. Shed	2009	758	76	10	76		392	27
28	Closet Doors	2009	548	55	10	55		283	28
29	New Entry Door	2010	3,000	300	10	300		1,375	29
30	4 A/C/Heat Units	2010	2,618	524	5	524		2,266	30
31	New 400 Amp Breaker	2010	1,787	119	15	119		526	31
32	Flooring	2010	5,340	534	10	534		2,174	32
33	Insulate Duct Work	2010	14,800	987	15	987		3,947	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,880,823	\$ 87,418		\$ 87,418	\$	\$ 1,473,981	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:

01/01/2014 Ending: 12/31/2014**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 1,880,823	\$ 87,418		\$ 87,418	\$	\$ 1,473,981	1
2	Kitchen Flooring	2011	4,520	452	10	452		1,770	2
3	Breaker Panel & Installation	2011	10,994	550	20	550		2,107	3
4	Sprinkler System	2011	117,500	4,700	25	4,700		17,233	4
5	6 A/C/Heat Units	2011	4,502	900	5	900		3,173	5
6	Motion Sensor/Detectors	2011	1,094	219	5	219		766	6
7	Water Heater	2011	1,145	115	10	115		372	7
8	Sidewalks	2011	3,850	257	15	257		884	8
9	Vinyl Fence and Gate	2011	5,325	533	10	533		1,819	9
10	Asphalt/Seal/Stripe/Patch & Repair Parking Lot	2011	28,870	3,609	8	3,609		11,747	10
11	Drainage Downspouts Installation	2011	2,880	288	10	288		912	11
12	Windows - Remove and Replace	2012	9,480	632	10	632		1,580	12
13	Flooring - Shower Room	2012	4,602	460	10	460		1,303	13
14	Flooring - Lunch Room	2012	1,783	178	10	178		520	14
15	2 Electric Heater/ A/C Units	2012	1,605	321	5	321		963	15
16	Security Locks	2012	7,870	787	10	787		1,845	16
17	Light Fixtures - Weather Proof	2012	4,471	447	10	447		1,043	17
18	100 Gal. Hot Water Heater	2012	8,042	804	10	804		1,742	18
19	10 A/C/Heat Units	2013	7,491	1,498	5	1,498		2,541	19
20	New Breaker for Lighting	2013	2,466	123	20	123		236	20
21	Nurse Call System Upgrade	2013	7,082	708	10	708		1,246	21
22	Electrical Work - 2 New Circuits	2013	1,615	81	20	81		141	22
23	5 New Vinyl Doors	2013	765	77	10	77		134	23
24	Hot Water Heater (10 Gal.) & Mixing Valve	2013	2,239	224	10	224		373	24
25	5 Ton 13 Seer Rooftop A/C Unit	2013	6,071	607	10	607		961	25
26	400 & 500 Hall Lights Fixtures	2013	3,195	320	10	320		373	26
27	Plumbing for stool & lavatory	2013	2,457	98	25	98		98	27
28	Lighting receptacles, fixtures, and ballasts	2014	5,418	521	10-20	521		521	28
29	New cabinets, handles, and locks	2014	10,075	936	10-15	936		936	29
30	Relief valve on sprinkler system	2014	1,565	57	25	57		57	30
31	A/C Units	2014	10,016	757	5	757		757	31
32	Electrical Work	2014	24,349	491	20	491		491	32
33	23 Wood Doors	2014	2,781	98	15	98		98	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,186,941	\$ 109,266		\$ 109,266	\$	\$ 1,532,723	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 2,186,941	\$ 109,266		\$ 109,266	\$	\$ 1,532,723	1
2	Shower room walls - demo, frame, and drywall	2014	2,267	378	5	378		378	2
3	Flooring for kitchen and dining room	2014	6,450	275	10	275		275	3
4	Plumbing - New mixing valves and thermostat	2014	3,422	58	20	58		58	4
5	Wallpaper for dining room	2014	2,165	108	5	108		108	5
6	Landscaping	2014	2,360	59	10	59		59	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,203,605	\$ 110,144		\$ 110,144	\$	\$ 1,533,601	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	\$ 612,442	\$ 66,181	\$ 66,181	\$	5-15	\$ 269,616	71
72	Current Year Purchases	56,952	2,714	2,714		3-20	2,714	72
73	Fully Depreciated Assets	44,327	1,034	1,034		5-20	44,327	73
74								74
75	TOTALS	\$ 713,721	\$ 69,929	\$ 69,929	\$		\$ 316,657	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	\$ 1,316	\$ 1,316	\$	4	\$ 4,169	76
77	Facility Use	2008 Ford E-350 Allstar Wheelch	2013	35,831	8,958	8,958		4	12,690	77
78										78
79										79
80	TOTALS			\$ 41,097	\$ 10,274	\$ 10,274	\$		\$ 16,859	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)	\$ 2,986,096	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 190,347	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 190,347	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)	\$ 1,867,117	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

Facility Name & ID Number Montgomery Nrsg & Rehab Ctr

# 0039347

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**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	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12.	_____ /2015	\$ _____
13.	_____ /2016	\$ _____
14.	_____ /2017	\$ _____

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: \$ 8,859 Description: Postage Machine \$756; Copier Lease \$6,259; Home Office Vehicle Lease \$1,844

(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	<b>TOTAL</b>		\$	\$	21

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

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

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 Drop-outs	2 Completed	3 Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		876		876
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)		2,586		2,586
6	Transportation				
7	Contractual Payments		320		320
8	CNA Competency Tests		656		656
9	TOTALS	\$	\$ 4,438	\$	\$ 4,438
10	SUM OF line 9, col. 1 and 2 (e)	\$	4,438		

**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)	
<b>TOTAL TRAINED</b>	<b>6</b>

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

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- 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				131,010		131,010	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>See attached schedule</u>				12,974	502,389	32,334	12,974	534,723	12
13	Other (specify):									13
14	TOTAL			\$	12,974	\$ 502,389	\$ 163,344	12,974	\$ 665,733	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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (41,841)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>67,728</u> )	1,366,519		3
4	Supply Inventory (priced at )	21,251		4
5	Short-Term Investments			5
6	Prepaid Insurance	55,072		6
7	Other Prepaid Expenses	164		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,401,165	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	20,200		12
13	Land	107,707		13
14	Buildings, at Historical Cost	2,165,405		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	736,505		16
17	Accumulated Depreciation (book methods)	(1,882,494)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	108,033		21
22	Other Long-Term Assets (spe <u>Loan costs</u> )	37,455		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,292,811	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,693,976	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 987,489	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	156,774		30
31	Accrued Taxes Payable (excluding real estate taxes)	36,600		31
32	Accrued Real Estate Taxes(Sch.IX-B)	53,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Provider tax</u>	34,010		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,267,873	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	192,793		39
40	Mortgage Payable	2,227,468		40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,420,261	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,688,134	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (994,158)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,693,976	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,002,415)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(1,002,415)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	58,677	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(50,420)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>8,257</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(994,158)</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

**classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,209,113	1
2	Discounts and Allowances for all Levels	27,904	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,237,017	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	792,320	6
7	Oxygen	1,095	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 793,415	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	1,655	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	4,960	19
20	Radiology and X-Ray	3,267	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 9,882	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	8,564	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 8,564	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Miscellaneous</u>	776	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 776	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,049,654	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,099,808	31
32	Health Care	2,231,226	32
33	General Administration	1,298,185	33
<b>B. Capital Expense</b>			
34	Ownership	406,316	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	692,983	35
36	Provider Participation Fee	262,459	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,990,977	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	58,677	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 58,677	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,465,003	44
45	Private Pay - Net Inpatient Revenue	1,879,530	45
46	Medicare - Net Inpatient Revenue	859,944	46
47	Other-(specify) <u>Hospice</u>	32,540	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,237,017	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: 01/01/2014

Ending: 12/31/2014

**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	2,125	2,125	\$ 65,532	\$ 30.84	1
2	Assistant Director of Nursing	1,979	2,195	60,034	27.35	2
3	Registered Nurses	10,130	10,802	254,148	23.53	3
4	Licensed Practical Nurses	18,847	20,358	365,067	17.93	4
5	CNAs & Orderlies	90,600	97,204	1,078,207	11.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,207	5,588	59,158	10.59	10
11	Social Service Workers	4,163	4,349	68,362	15.72	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,545	26,228	278,941	10.64	15
16	Dishwashers					16
17	Maintenance Workers	2,842	3,234	57,481	17.77	17
18	Housekeepers	13,618	14,714	148,941	10.12	18
19	Laundry	9,087	9,800	90,206	9.20	19
20	Administrator	1,885	2,166	96,776	44.68	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,954	4,369	79,085	18.10	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	1,999	2,231	24,301	10.89	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	190,981	205,363	\$ 2,726,239 *	\$ 13.28	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	120	\$ 7,087	1,3	35
36	Medical Director	Contract	9,600	9,3	36
37	Medical Records Consultant	17	1,231	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	205	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	546	11,3	44
45	Social Service Consultant	8	546	12,3	45
46	Other(specify) <u>Compliance Consultant</u>	417	21,254	10,3	46
47	<u>Clerical</u>	N/A	14,457	21,3	47
48	<u>Loss Prevention Consulting</u>	N/A	4,463	10,3	48
49	TOTAL (lines 35 - 48)	570	\$ 59,389		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

Facility Name & ID Number **Montgomery Nrsg & Rehab Ctr**

# **0039347**

Report Period Beginning: **01/01/2014**

Ending: **12/31/2014**

**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	0	\$ 96,776	Workers' Compensation Insurance	\$ 55,382	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	36,821	Advertising: Employee Recruitment	9,724		
				FICA Taxes	193,649	Health Care Worker Background Check (Indicate # of checks performed <u>83</u> )	1,335		
				Employee Health Insurance	81,448	Patient Background Checks <u>12</u>	200		
				Employee Meals		Dues, Subscriptions, & Manuals	4,251		
				Illinois Municipal Retirement Fund (IMRF)*		IHCA Dues	3,741		
				Employee Deductible Reimb. Expense	4,336	Licenses & Fees	776		
				Staff Relations	15,691	Bank Service charges	5,325		
				Home Office Employee Benefits	17,250	Home Office Dues, Fees, subscriptions	1,046		
						Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 96,776	TOTAL (agree to Schedule V, line 22, col.8)		\$ 404,577	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 28,388
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			\$ 219,226	Section N/A		\$	Out-of-State Travel	\$	
Health Care Financial, LLC - Management Fees			146,150						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 365,376				In-State Travel	7,367	
C. Professional Services							Seminar Expense	4,136	
Vendor/Payee	Type		Amount				Home Office Travel & Seminar	3,280	
Lewis Rice Fingersh	Legal Services		\$ 74						
Burnside, Johnson, Sheafor, & Kelly	Collection Fees (eliminated)		265				Entertainment Expense	( )	
Beussink, Hey, Roe & Stroder, LLC	401K Audit		667				(agree to Sch. V, line 24, col. 8)		
May, Cocagne, & King	Audit Fees		9,750				TOTAL	\$ 14,783	
C.J. Schlosser & Company, LLC	Accounting Fees		7,299						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 18,055	TOTAL		\$			

\* 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 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2007	6 FY2008	7 FY2009	8 FY2010	9 FY2011	10 FY2012	11 FY2013	12 FY2014	13 FY2015
1	Section Not Applicable		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT



Montgomery Nursing & Rehabilitation Center

Attachment to Schedule XIV

12/31/2014

		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:											
	Licensed Occupational Therapist	39,8			5,251	188,356		5,251	188,356		
	Licensed Speech Therapist	39,8			2,085	87,152		2,085	87,152		
	Licensed Physical Therapist	39,8			5,638	202,224	168	5,638	202,392		
	X-Ray	39,3				8,986			8,986		
	Laboratory	39,3				15,671			15,671		
	Specialty Mattresses/Overlays	39,3					32,166		32,166		
	Total to Schedule XIV, Line 12				-	-	12,974	502,389	32,334	12,974	534,723

MONTGOMERY NURSING & REHABILITATION CENTER  
MISCELLANEOUS INCOME  
ATTACHMENT TO SCHEDULE XVII, PAGE 19, LINE 28  
12/31/2014

Miscellaneous Income	514	
Void old payroll checks	269	
Reimb for copies of medical records	50	offset to ln 10
Daycare Income	122	offset to ln 10

Nurse Aide Training pmnts from IL	1,655	In 11 Inc Stmt
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<u>2,610</u>	
(1,655)	on other lines
<u>(179)</u>	Loss on sale of F/A
776	In 28A p.19

**Montgomery Nursing and Rehabilitation Center**  
**Attachment to Sch. XVII**  
**12/31/2014**

BOOK TO TAX NET INCOME RECONCILIATION

BOOK NET INCOME (LOSS)	\$ 58,677
CONVERSION TO CASH BASIS ADJUSTMENTS	<u>(37,521)</u>
SUBTOTAL	21,156
DEPRECIATION ADJUSTMENT	(37,305)
BOOK LOSS ON DISPOSAL OF FIXED ASSETS ADJUSTMENT	178
MISC. NON-DEDUCTIBLE EXPENSE	23,045
TAX NET INCOME (LOSS), PER FEDERAL RETURN	<u>\$ 7,074</u>

Montgomery Nursing & Rehab  
Legal Fee Summary  
Attachment to Schedule XIX  
12/31/2014

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Law Firm	Date	Description of Services	Allowable Amount	Non-Allowable Amount
Burnside, Johnson, Sheafor & Kelly	Various	Legal fees for collections	-	265.00
Lewis Rice Fingersh	7/1/2014	Legal services for Optimus (EMR software) Agreement	74.10	-
			<hr/> 74.10	<hr/> 265.00

MONTGOMERY NURSING AND REHABILITATION CENTER, INC.  
 TRAVEL AND SEMINAR SCHEDULE  
 ATTACHMENT TO SCHEDULE XIX PART G  
 12/31/2014

<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>
Carla Vonder Haar, Amy Maedge, Debbie Schulte	Administrator, DON , ADON	4/24/2014	Rend Lake	Long Term Care Leadership Summit	Illinois Healthcare Association	375	
Carla Vonder Haar, Amy Maedge, Debbie Schulte	Administrator, DON , ADON	3/6/2014	Webinar	Preparing for QAPI	Illinois Healthcare Association	120	
Carla Vonder Haar	Administrator	10/13/14-10/15/14	Springfield	11th Annual Illinois Pioneer Coalition Summit	Illinois Pioneer Coalition	195	
Mark Weible	Director of Operations	10/28-10/29/14	Springfield	INHAA Convention	Illinois Nursing Home Association	63	146
Carla Vonder Haar	Administrator	10/29/14-10/30/14	Springfield	2014 Annual Convention and Trade Show	Illinois Nursing Home Administrator's Assoc.	175	
						928	146
Total Seminar Lodging/Travel/Meals						146	
CPR Training						100	
Online CPE Service for Nurses						2,887	
Training/Corporate Compliance Program						221	
Other Travel Expenses <\$250						7,221	
Home Office Travel & Seminar						3,280	
Total Travel & Seminar, Line 24						14,783	

MONTGOMERY NURSING & REHABILITATION CENTER  
RECLASSES  
ATTACHMENT TO SCHEDULE V  
12/31/2014

<u>DESCRIPTION</u>	<u>LINE #</u>	<u>INCREASE (DECREASE)</u>
DUES, FEES, SUBSCRIPTIONS, AND PROMOTIONS	20	(390)
NURSE AIDE TRAINING	13	390
To reclass expenses for CNA class test fees to proper line		
ADMINISTRATIVE	17	(5,153)
PROFESSIONAL SERVICES	19	5,153
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	(320)
NURSE AIDE TRAINING	13	320
To reclass C.N.A. Evaluator to the correct line		
TRAVEL & SEMINAR	24	(195)
DUES, FEES, SUBSCRIPTIONS, AND PROMOTIONS	20	195
To reclass INHAA Dues to the proper line		