

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604 Report Period Beginning: 7/1/2014 Ending: 6/30/2015

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	300	Intermediate/DD	300	109,500	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	300	TOTALS	300	109,500	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment			
		Medicaid Recipient	Private Pay	Other	
8	SNF				8
9	SNF/PED				9
10	ICF				10
11	ICF/DD	89,162	3,461		92,623
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	89,162	3,461		92,623

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.59%

D. How many bed-hold days during this year were paid by the Department? 1,415 (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 10/01/1957

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

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

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2015 Fiscal Year: 6/30/2015

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

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		36,184	1,759,096	1,795,280		1,795,280	1,795,280			1
2	Food Purchase		1,031,585		1,031,585		1,031,585	1,031,585			2
3	Housekeeping	839,092	14,922	45,075	899,089		899,089	899,089			3
4	Laundry		13,950	294,293	308,243		308,243	308,243			4
5	Heat and Other Utilities			358,916	358,916		358,916	358,916			5
6	Maintenance	196,402	68,206	313,164	577,772		577,772	577,772			6
7	Other (specify):* SECURITY	28,447	1,421	54,758	84,626		84,626	84,626			7
8	TOTAL General Services	1,063,941	1,166,268	2,825,302	5,055,511		5,055,511	5,055,511			8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	5,082,788	171,416	262,036	5,516,240	(158,957)	5,357,283	5,357,283			10
10a	Therapy	189,406	1,315	31,073	221,794		221,794	221,794			10a
11	Activities	53,124	23,807	5,794	82,725		82,725	82,725			11
12	Social Services	106,433			106,433		106,433	106,433			12
13	CNA Training	96,137			96,137	158,957	255,094	255,094			13
14	Program Transportation	78,556			78,556		78,556	78,556			14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,606,444	196,538	298,903	6,101,885		6,101,885	6,101,885			16
	C. General Administration										
17	Administrative	134,089		181,180	315,269	(26,278)	288,991	288,991			17
18	Directors Fees										18
19	Professional Services			100,165	100,165		100,165	100,165			19
20	Dues, Fees, Subscriptions & Promotions			80,214	80,214		80,214	(9,851)	70,363		20
21	Clerical & General Office Expenses	337,128	40,909	244,376	622,413		622,413	622,413			21
22	Employee Benefits & Payroll Taxes			1,933,441	1,933,441		1,933,441	1,933,441			22
23	Inservice Training & Education			5,670	5,670	(1,375)	4,295	4,295			23
24	Travel and Seminar			1,791	1,791	1,375	3,166	3,166			24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			152,189	152,189		152,189	152,189			26
27	Other (specify):* FUNDRAISING/ADV	97,692		38,272	135,964	94,375	230,339	(230,339)			27
28	TOTAL General Administration	568,909	40,909	2,737,298	3,347,116	68,097	3,415,213	(240,190)	3,175,023		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,239,294	1,403,715	5,861,503	14,504,512	68,097	14,572,609	(240,190)	14,332,419		29

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

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

Facility Name & ID Number BEVERLY FARM FOUNDATION

#0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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			1,324,921	1,324,921		1,324,921	(419,293)	905,628			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			286,980	286,980	(68,097)	218,883	(218,883)				32
33	Real Estate Taxes			4,649	4,649		4,649	(4,649)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* MORTGAGE INS.			26,246	26,246		26,246		26,246			36
37	TOTAL Ownership			1,642,796	1,642,796	(68,097)	1,574,699	(642,825)	931,874			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	25,094	9,757	41,613	76,464		76,464		76,464			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			756,188	756,188		756,188		756,188			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	25,094	9,757	797,801	832,652		832,652		832,652			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,264,388	1,413,472	8,302,100	16,979,960		16,979,960	(883,015)	16,096,945			45

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

Facility Name & ID Number **BEVERLY FARM FOUNDATION**

0038604

Report Period Beginning: **7/1/2014**

Ending: **6/30/2015**

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	(419,293)	30		9
10	Interest and Other Investment Income	(218,883)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(9,851)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(230,339)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule SEE ATTACHED	(4,649)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (883,015)		\$	30

BHF USE ONLY					
48		49		50	51
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (883,015)		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.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BEVERLY FARM FOUNDATIONID# 0038604Report Period Beginning: 7/1/2014Ending: 6/30/2015

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	REAL ESTATE TAXES	\$ (4,649)	33	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
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		(4,649)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BEVERLY FARM FOUNDATION# 0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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

	Operating Expenses	PAGES	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	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(9,851)	0	0	0	0	0	0	0	0	0	0	(9,851)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(230,339)	0	0	0	0	0	0	0	0	0	0	(230,339)	27
28	TOTAL General Administration	(240,190)	0	0	0	0	0	0	0	0	0	0	(240,190)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(240,190)	0	0	0	0	0	0	0	0	0	0	(240,190)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number BEVERLY FARM FOUNDATION# 0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(419,293)	0	0	0	0	0	0	0	0	0	0	(419,293)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(218,883)	0	0	0	0	0	0	0	0	0	0	(218,883)	32
33	Real Estate Taxes	(4,649)	0	0	0	0	0	0	0	0	0	0	(4,649)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(642,825)	0	0	0	0	0	0	0	0	0	0	(642,825)	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	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(883,015)	0	0	0	0	0	0	0	0	0	0	(883,015)	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
		GROUP HOME #1	GODFREY			
		GROUP HOME #2	GODFREY			
		GROUP HOME #3	GODFREY			
		GROUP HOME #4	GODFREY			
		GROUP HOME #5	GODFREY			
		GROUP HOME #6	GODFREY			

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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number

BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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	Brian Birnbaum	BOD						1
2	Hartley Carlton	BOD						2
3	Patricia Downey	BOD						3
4	William McMahan	BOD						4
5	Donald Perozzi	BOD						5
6	Roger Queen	BOD						6
7	Jeffrey Rosignol	BOD						7
8	Stephen Schmidt	BOD						8
9	Glenn Tiller	BOD						9
10	George Walker	BOD						10
11	Pamela Whisler	BOD						11
12	Keith Wright	BOD						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

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	BOARD OF DIRECTORS	BOD	BOD	0.00	NONE	82	0.00		\$ 0	NA	1
2	(SEE PAGE 6)										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

3/30/2015

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

GROUP HOMES #1-#6

Street Address

City / State / Zip Code

GODFREY, IL 62035

Phone Number

(618) 466-0367

Fax Number

(618) 466-3652

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	22-3	EMPLOYEE BENEFITS	WAGES	10,000	8	\$ 3,372,830	\$ 5,732	\$ 1,933,441	1
2	17-3	SCHOOL REIMBURSEMENT	WAGES	10,000	8	133,710	6,123	81,864	2
3	17-1	ADMINISTRATIVE SALARIES	HOURS	2,080	8	223,482	223,482	134,089	3
4	17-3	ADMINISTRATIVE - OTHER	HOURS	2,080	8	102,595	2,014	99,316	4
5	21-1	PERSONNEL/ACCOUNTING	HOURS	2,080	8	561,880	561,880	337,128	5
6	6-1	MAINTENANCE STAFF	HOURS	2,080	8	327,337	1,248	196,402	6
7	7-3	SECURITY/SAFETY	HOURS	2,080	8	91,263	1,248	54,758	7
8	7-1	SAFETY MANAGER	HOURS	2,080	8	47,411	47,411	28,447	8
9	7-2	SECURITY SUPPLIES	HOURS	2,080	8	2,369	1,248	1,421	9
10	6-2	MAINTENANCE SUPPLIES	HOURS	2,080	8	112,883	1,248	67,730	10
11	21-2	OSHA REQUIREMENTS	HOURS	2,080	8	46,478	1,248	27,887	11
12	21-3	CONSULTANTS	HOURS	2,080	8	134,577	1,248	80,746	12
13	6-3	MAINTENANCE - OTHER	HOURS	2,080	8	78,809	1,248	47,285	13
14	26-3	INSURANCE	HOURS	2,080	8	253,648	1,248	152,189	14
15	19-3	LEGAL & ACCOUNTING	HOURS	2,080	8	197,958	1,052	100,165	15
16	14-1	TRANSPORTATION STAFF	HOURS	2,080	8	130,926	130,926	78,556	16
17	20-3	DUES/SUBS/ADVERTISING	HOURS	2,080	8	121,307	1,375	80,214	17
18	36-3	MORTGAGE INSURANCE	HOURS	2,080	8	43,743	1,248	26,246	18
19	32-3	INTEREST	HOURS	2,080	8	478,340	1,248	286,980	19
20	23-3	INSERVICE TRAINING	HOURS	2,080	8	10,872	1,085	5,670	20
21	11-1	ACTIVITIES STAFF	HOURS	2,080	8	88,540	88,540	53,124	21
22	11-2	ACTIVITIES SUPPLIES	HOURS	2,080	8	7,079	1,248	4,247	22
23	11-3	ACTIVITIES OTHER	HOURS	2,080	8	3,760	1,248	2,256	23
24									24
25	TOTALS					\$ 6,571,797	\$ 1,052,239	\$ 3,880,161	25

Facility Name & ID Number

BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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		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	GRESHMAN MORTGAGE		X	REFINANCE BONDS	\$35,357.00	09/19/13	\$ 5,529,060	\$ 5,195,312	08/01/32	0.0417	\$ 215,360						
2	AMORTIZATION OF DEBT COSTS		X								3,523						
3																	
4																	
5																	
Working Capital																	
6	LIBERTY BANK		X	WORKING CAPITAL		04/21/15			04/21/16	0.0500							
7																	
8																	
9	TOTAL Facility Related				\$35,357.00		\$ 5,529,060	\$ 5,195,312			\$ 218,883						
B. Non-Facility Related*																	
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 5,529,060	\$ 5,195,312			\$ 218,883						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 26,246 Line # 36-3

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2014 report.		\$			1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	4,649		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	4,649		3														
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	4,649		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2010	<u>2,387</u>	8	<table border="1"> <tr> <td colspan="2" 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 2014 \$</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: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</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: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	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 2014 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2011	<u>2,351</u>	9																
	2012	<u>4,322</u>	10																
	2013	<u>4,649</u>	11																
	2014	<u>5,626</u>	12																

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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BEVERLY FARM FOUNDATION COUNTY MADISON

FACILITY IDPH LICENSE NUMBER 0038604

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(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.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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: _____ B. General Construction Type: Exterior BRICK Frame WOOD & STEEL Number of Stories ONE

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).

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: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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>FACILITY</u>	<u>6,701,800</u>	<u>1955</u>	<u>\$ 60,245</u>	1
2	<u>GROUND IMPROV</u>			<u>138,971</u>	2
3	TOTALS	6,701,800		\$ 199,216	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	129	1960	1960	\$ 340,034	\$	40	\$	\$	\$ 340,034	4
5	26	1965	1965	166,210		40			166,210	5
6	35	1969	1969	309,300		40			309,300	6
7	26	1972	1972	277,051		40			277,051	7
8	84	1979	1979	628,784	15,720	40	15,720		581,625	8
Improvement Type**										
9	43 BEDS INCLUDED IN LINE 8 YEAR ACQUIRED 1984		1984	1,188,870	29,722	40	29,722		906,513	9
10	BUILDING IMPROVEMENTS		1960	85,138		40			85,138	10
11	BUILDING IMPROVEMENTS		1978	13,587	340	40	340		12,568	11
12	BUILDING IMPROVEMENTS		1979	23,978	599	40	599		21,580	12
13	BUILDING IMPROVEMENTS		1980	144,364	3,609	40	3,609		126,318	13
14	BUILDING IMPROVEMENTS		1981	449,724	915	VAR	915		444,231	14
15	BUILDING IMPROVEMENTS		1982	110,842	2,710	VAR	2,710		93,180	15
16	BUILDING IMPROVEMENTS		1983	175,982	1,136	VAR	1,136		166,328	16
17	BUILDING IMPROVEMENTS		1984	75,230	445	VAR	445		71,000	17
18	BUILDING IMPROVEMENTS		1985	817,404	3,907	VAR	3,907		778,191	18
19	BUILDING IMPROVEMENTS		1986	330,968	7,600	VAR	7,600		243,571	19
20	BUILDING IMPROVEMENTS		1987	123,834	2,601	VAR	2,601		91,320	20
21	BUILDING IMPROVEMENTS		1988	70,806	805	VAR	805		67,537	21
22	BUILDING IMPROVEMENTS		1990	1,053,989	24,200	VAR	24,200		667,126	22
23	BUILDING IMPROVEMENTS		1991	19,196	287	VAR	287		17,174	23
24	BUILDING IMPROVEMENTS		1992	1,483,030	58,771	VAR	58,771		1,336,331	24
25	BUILDING IMPROVEMENTS		1993	662,414	23,232	VAR	23,232		581,101	25
26	BUILDING IMPROVEMENTS		1994	159,277	2,286	VAR	2,286		148,989	26
27	BUILDING IMPROVEMENTS		1995	212,775	1,041	VAR	1,041		207,052	27
28	BUILDING IMPROVEMENTS		1996	139,129	658	VAR	658		135,880	28
29	BUILDING IMPROVEMENTS		1997	193,027	262	VAR	262		191,064	29
30	BUILDING IMPROVEMENTS		1998	160,685	4,387	VAR	4,387		123,394	30
31	BUILDING IMPROVEMENTS		1999	302,282	7,590	VAR	7,590		268,459	31
32	BUILDING IMPROVEMENTS		2000	301,158	1,534	VAR	1,534		289,389	32
33	BUILDING IMPROVEMENTS		2001	174,824	470	VAR	470		170,985	33
34	BUILDING IMPROVEMENTS		2002	93,633	355	VAR	355		92,745	34
35	BUILDING IMPROVEMENTS		2003	186,862	2,120	VAR	2,120		183,168	35
36	BUILDING IMPROVEMENTS		2004	286,399	13,852	VAR	13,852		268,611	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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	BUILDING IMPROVEMENTS	2005	\$ 199,662	\$ 15,762	VAR	\$ 15,762	\$	\$ 152,955	37
38	BUILDING IMPROVEMENTS	2006	369,507	26,955	VAR	26,955		235,288	38
39	BUILDING IMPROVEMENTS	2007	115,991	10,181	VAR	10,181		76,354	39
40	BUILDING IMPROVEMENTS	2008	79,830	7,175	VAR	7,175		54,719	40
41	BUILDING IMPROVEMENTS	2009	13,900	1,390	10	1,390		7,645	41
42	BUILDING IMPROVEMENTS	2010	109,953	10,643	VAR	10,643		47,893	42
43	BUILDING IMPROVEMENTS	2011	139,446	13,999	VAR	13,999		48,997	43
44	SMITH-PARK IMPROVEMENTS	2012	4,509	451	10	451		1,578	44
45	SMITH-PAD IMPROVEMENTS	2012	2,100	210	10	210		735	45
46	LOGAN-HVAC	2012	69,407	3,470	20	3,470		8,676	46
47	MAIN CAMPUS - PAD AND SIDEWALK	2012	9,075	907	10	907		3,176	47
48	MAIN CAMPUS - SIDEWALK REPLACEMENT	2012	900	90	10	90		315	48
49	MAIN CAMPUS-CONCRETE	2012	2,338	234	10	234		818	49
50	MAIN CAMPUS-PAVILION	2012	26,961	1,348	20	1,348		4,718	50
51	MAIN CAMPUS-SEAL ROADWAY	2012	6,595	659	10	659		2,308	51
52	MAIN CAMPUS-COMPRESSOR AND A/C REPAIRS	2012	654	131	5	131		327	52
53	MAIN CAMPUS-STORAGE CONCRETE PAD	2012	3,915	391	10	391		979	53
54	MAIN CAMPUS-GAS LINE REPLACEMENT	2012	12,201	1,220	10	1,220		3,050	54
55	MAIN CAMPUS-PAVILION	2012	814	163	5	163		407	55
56	MAIN CAMPUS-SEWER REPAIRS	2012	576	115	5	115		288	56
57	MAIN CAMPUS-WATER LEAK REPAIR	2012	1,221	244	5	244		610	57
58	MAIN CAMPUS-PARKING LOTS	2012	480	32	15	32		80	58
59	MAIN CAMPUS-PAVILION	2012	4,633	463	10	463		1,158	59
60	STAHL-FLOORING	2012	3,095	619	5	619		1,547	60
61	BEVERLY-DOORS	2013	469	47	10	47		117	61
62	CHAPPEE-DOORS	2013	1,050	105	10	105		263	62
63	CHAPPEE-REPLACE SPRINKLERS	2013	272,292	13,615	20	13,615		34,036	63
64	DONNELLEY-FLOORING	2013	1,860	186	10	186		465	64
65	EVANS-FLOORING	2013	2,810	562	5	562		1,405	65
66	HERRING-CABINETS IN BATHROOM	2013	4,790	479	10	479		1,198	66
67	HERRING-DOOR	2013	1,953	195	10	195		488	67
68	HERRING-PAINTING	2013	32,000	6,400	5	6,400		16,000	68
69	HILLIER-SPRINKLERS	2013	3,029	151	20	151		379	69
70	TOTAL (lines 4 thru 69)		\$ 12,258,802	\$ 329,746		\$ 329,746	\$	\$ 10,172,135	70

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

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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		\$ 12,258,802	\$ 329,746		\$ 329,746	\$	\$ 10,172,135	1
2	LAVENTHAL-DOOR ALARM	2013	3,850	770	5	770		1,925	2
3	LOGAN-SPRINKLERS	2013	23,582	1,179	20	1,179		2,948	3
4	MAIN CAMPUS-BATHROOM	2013	1,198	240	5	240		599	4
5	MAIN CAMPUS-LIGHTING	2013	2,739	548	5	548		1,370	5
6	MAIN CAMPUS-SPRINKLERS	2013	83,119	8,312	10	8,312		20,780	6
7	MAIN CAMPUS-SUPPLY DOOR	2013	2,400	240	10	240		600	7
8	MAIN CAMPUS-UTILITY MAPPING	2013	52,300	2,615	20	2,615		6,538	8
9	MAIN CAMPUS-SIDEWALK	2013	29,946	1,996	15	1,996		4,991	9
10	SMITH-DOORS	2013	1,967	197	10	197		492	10
11	STAHL-DOORS	2013	1,967	197	10	197		492	11
12	STAHL-INSTALL AND REMOVE DOORS	2013	12,339	617	20	617		1,542	12
13	MAIN CAMPUS-GROUNDS MAINTENANCE	2013	2,250	450	5	450		675	13
14	CHAPPEE-RHODES #363 FLOORING	2014	2,220	130	10	130		130	14
15	GBS-GYM FLOOR	2014	680	113	5	113		113	15
16	HERRING-PARKER TUB	2014	14,062	937	10	937		937	16
17	HILLIER FLOORING	2014	20,966	2,097	10	2,097		3,145	17
18	HILLIER-PAINTING	2014	58,455	5,846	10	5,846		8,768	18
19	HILLIER-PATIO	2014	3,800	380	10	380		570	19
20	MAIN CAMPUS-SIDEWALKS	2014	7,623	762	10	762		1,143	20
21	MAIN CAMPUS-TREE REMOVAL	2014	650	130	5	130		195	21
22	MAIN CAMPUS-ASPHALT ROADWAY	2014	147,819	14,782	10	14,782		22,173	22
23	MAIN CAMPUS-GROUNDS MAINTENANCE	2014	26,415	2,641	10	2,641		3,962	23
24	SMITH-BASEBOARDS	2014	2,964	593	5	593		889	24
25	SMITH-SPRINKLER	2014	4,616	231	10	231		231	25
26	STAHL FLOORING	2014	7,306	1,461	5	1,461		2,192	26
27	STAHL PAINTING	2014	2,735	273	10	273		410	27
28	STAHL CEILING REPAIRS	2014	6,875	687	10	687		1,031	28
29	STAHL-FLOORING-VCT TILE & COVE BASE	2014	2,056	103	10	103		103	29
30	STAHL-BEDROOM/HALLWAY ACCOUSTIC TEXTURE	2014	1,170	59	10	59		59	30
31	STAHL-PAINTED WALLS	2014	6,580	329	10	329		329	31
32	STAHL-ACCOUSTIC TEXTURE	2014	2,832	142	10	142		142	32
33	STAHL-FIRE ALARM SAFETY PANELS	2014	788	39	10	39		39	33
34	TOTAL (lines 1 thru 33)		\$ 12,797,071	\$ 378,842		\$ 378,842	\$	\$ 10,261,648	34

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

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

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		\$ 12,797,071	\$ 378,842		\$ 378,842	\$	\$ 10,261,648	1
2	STAHL-FRONT DOOR SAFETY GLASS	2014	590	30	10	30		30	2
3	STAHL-REFINISHED 8 DOORS	2014	744	37	10	37		37	3
4	STAHL-ACTIVITY-VINYL FLOORING AND COVE BASE	2014	2,604	130	10	130		130	4
5	STAHL-ACTIVITY/HALLWAYS/NURSING-TILE FLOOR & C	2014	10,641	532	10	532		532	5
6	TREIN-SPRINKLERS	2014	2,902	290	10	290		435	6
7	BEVERLY BUILDING-NEW BATHROOM FLOOR	2015	4,280	36	10	36		36	7
8	CHAPPEE-AIR CONDITIONER	2015	6,152	103	10	103		103	8
9	CHAPPEE-SLIDING DOOR	2015	8,900	148	10	148		148	9
10	CHAPPEE-GENERATOR	2015	31,500		25				10
11	CHAPPEE-DOOR OPERATOR INSTALLED	2015	1,850	93	10	93		93	11
12	DONNELLEY-DOOR	2015	900		10				12
13	DONNELLEY-WEST BATHROOM FLOORING	2015	5,752	96	5	96		96	13
14	DONNELLEY-HAND DRYERS	2015	3,672		5				14
15	DONNELLEY-22 WINDOWS	2015	20,804		15				15
16	EVANS-INTERIOR RENOVATION, NEW CEILING	2015	17,093		10				16
17	HERRING-BATHROOM FLOORING, CLOSET BOWL TANK	2015	12,354		10				17
18	HERRING-SOUTH BATHROOM FLOORING	2015	4,275	71	5	71		71	18
19	HERRING-NEW HAND RAIL	2015	1,125	19	5	19		19	19
20	HERRING-EXTERIOR COLUMNS	2015	4,498	75	10	75		75	20
21	HILLIER-KEYPAD ON EAST DOOR	2015	1,833	15	10	15		15	21
22	HILLIER-NEW EXHAUST FAN	2015	2,800		5				22
23	HILLIER FLOORING IN D HALL	2015	7,914	132	5	132		132	23
24	HILLIER-WATER HEATER	2015	1,872	47	10	47		47	24
25	HILLIER-HINGLES ON ROOF	2015	15,775	329	20	329		329	25
26	HILLIER-CLOSER COMPLETE INSTALLED ON DOOR	2015	1,850	108	10	108		108	26
27	LOGAN-AIR CONDITIONER	2015	9,096	152	5	152		152	27
28	LOGAN-DOOR	2015	1,525	38	10	38		38	28
29	LOGAN-EAST AND WEST ACTIVITIES FLOORING	2015	2,846	47	5	47		47	29
30	LOGAN-GENERATORS	2015	160,500		25				30
31	LOGAN-FLOORING	2015	2,361	79	10	79		79	31
32	MAIN CAMPUS-SHIPPIING ROAD ASPHALT	2015	17,169		5				32
33	MAIN CAMPUS-REPLACED SIDEWALKS	2015	27,875	1,161	10	1,161		1,161	33
34	TOTAL (lines 1 thru 33)		\$ 13,191,123	\$ 382,610		\$ 382,610	\$	\$ 10,265,561	34

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

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning:

7/1/2014

Ending:

6/30/2015

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,191,123	\$ 382,610		\$ 382,610	\$	\$ 10,265,561	1
2	MAIN CAMPUS-LANDSCAPING	2015	2,155		5				2
3	NURSING-DOOR	2015	995	25	10	25		25	3
4	SMITH-HALL EXTERIOR AND KITCHEN DOOR	2015	3,475		10				4
5	SMITH-FLOORING IN KITCHEN, ACTIVITIES, EAST HALL	2015	11,972		5				5
6	STAHL-DOOR-MECHANICAL ROOM, BACK SOUTH	2015	2,140	18	10	18		18	6
7	BUILDING IMPROVEMENTS	1996	671,118	16,683	VAR	16,683		312,439	7
8	BUILDING IMPROVEMENTS	1997	10,315		VAR			10,315	8
9	BUILDING IMPROVEMENTS	1998	11,308		15			11,308	9
10	BUILDING IMPROVEMENTS	1999	618	31	20	31		479	10
11	BUILDING IMPROVEMENTS	2000	329	16	20	16		238	11
12	BUILDING IMPROVEMENTS	2004	752	38	10	38		752	12
13	GBS-GYM FLOOR	2012	1,124	225	5	225		562	13
14	GUARD SHACK	2012	1,746	175	10	175		437	14
15	MAINT-BATHROOM	2013	2,308	461	5	461		1,154	15
16	MAINT-LIGHTING	2013	4,437	887	5	887		2,218	16
17	MAINT-SEWER REPAIRS	2013	12,748	1,275	10	1,275		3,187	17
18	MAINT-SPRINKLERS	2013	263	26	10	26		66	18
19	MAINT-WALL REPAIRS	2013	2,366	473	5	473		1,183	19
20	MAINT-COOLING	2013	738	148	5	148		369	20
21	NURSING-DOOR	2013	2,108	422	5	422		1,054	21
22	SECURITY CAMERAS	2013	8,446	1,689	5	1,689		4,223	22
23	MAINT-SLIDES FOR PUMP HOUSE	2014	6,463	646	10	646		970	23
24	MAINT-ASPHALT FOR ADMIN BUILDING	2014	3,727	683	5	683		683	24
25	MAINT-DOOR AT TRACTOR SHED	2014	430	57	5	57		57	25
26	ADMIN BUILDING-PARKING LOT	2014	2,520		5				26
27	MAINT-SEWER MAIN REPAIR	2015	8,177		10				27
28	MAINT-DOOR AND FRAME	2015	1,089		10				28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,964,990	\$ 406,588		\$ 406,588	\$	\$ 10,617,298	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 3,473,697	\$ 432,548	\$ 432,548	\$	5-10	\$ 1,942,360	71
72	Current Year Purchases	224,667	9,978	9,978		5-10	9,978	72
73	Fully Depreciated Assets	1,388,158	19,296	19,296		5-10	1,388,158	73
74								74
75	TOTALS	\$ 5,086,522	\$ 461,822	\$ 461,822	\$		\$ 3,340,496	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	SEE ATTACHED SCHEDULE			\$ 493,102	\$ 37,218	\$ 37,218	\$	5-10	\$ 447,287	76
77										77
78										78
79										79
80	TOTALS			\$ 493,102	\$ 37,218	\$ 37,218	\$		\$ 447,287	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)	\$ 19,743,830	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 905,628	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 905,628	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)	\$ 14,405,081	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	SEE ATTACHED SCHEDULE	\$ 12,186,562	\$ 419,293	\$ 7,056,114	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 12,186,562	\$ 419,293	\$ 7,056,114	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: _____

(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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Facility Name & ID Number BEVERLY FARM FOUNDATION # 0038604 Report Period Beginning: 7/1/2014 Ending: 6/30/2015
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. CLASSROOM PORTION:</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>72</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>88</u></p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	2,950	4,225	25	7,200
3	Classroom Wages (a)	11,629	96,127		107,756
4	Clinical Wages (b)		117,489		117,489
5	In-House Trainer Wages (c)	9,336	13,338	267	22,941
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 23,915	\$ 231,179	\$ 292	\$ 255,386
10	SUM OF line 9, col. 1 and 2 (e)	\$ 255,094			

- (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.

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	169
2. From other facilities (f)	1
DROP-OUTS	
1. From this facility	118
2. From other facilities (f)	
TOTAL TRAINED	288

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		3		4 Outside Practitioner (other than consultant)		5	6	7	8
			Units of Service	Cost	Units	Cost	Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
1	Licensed Occupational Therapist	10a-3	hrs	\$	88	\$ 5,925		88	\$ 5,925	1		
2	Licensed Speech and Language Development Therapist	10a-3	hrs			200			200	2		
3	Licensed Recreational Therapist		hrs							3		
4	Licensed Physical Therapist	10a-1/10a-3/10a-2	hrs	112,379	419	18,648	1,315	419	132,342	4		
5	Physician Care	39-3	visits			19,042			19,042	5		
6	Dental Care	39-1/39-3/39-2	visits	25,094	231	22,571	9,757	231	57,422	6		
7	Work Related Program		hrs							7		
8	Habilitation		hrs							8		
9	Pharmacy		# of prescrpts							9		
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10		
11	Academic Education		hrs							11		
12	Other (specify):									12		
13	Other (specify):									13		
14	TOTAL			\$ 137,473	738	\$ 66,386	\$ 11,072	738	\$ 214,931	14		

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

Facility Name & ID Number **BEVERLY FARM FOUNDATION**# **0038604**Report Period Beginning: **7/1/2014**

Ending:

6/30/2015**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **6/30/2015**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,856,292	\$	1
2	Cash-Patient Deposits	165,982		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (140,093))	3,227,660		3
4	Supply Inventory (priced at)	106,626		4
5	Short-Term Investments	10,121,007		5
6	Prepaid Insurance	551,364		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): CONTRIBUTIONS REC.	7,537		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 20,036,468	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	724,500		12
13	Land	286,859		13
14	Buildings, at Historical Cost	23,456,607		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	8,186,926		16
17	Accumulated Depreciation (book methods)	(21,461,195)		17
18	Deferred Charges	100,317		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,294,014	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 31,330,482	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 907,983	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	165,923		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	787,508		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	OTHER ACCRUED EXPENSES	573,263		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,434,677	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	8,658,853		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)	\$ 8,658,853	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 11,093,530	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 20,236,952	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 31,330,482	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 20,091,835	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 20,091,835	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,376,267)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) SEE ATTACHED	1,521,384	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 145,117	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)	\$ 20,236,952	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 12,280,265		1
2	Discounts and Allowances for all Levels	()		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,280,265		3
B. Ancillary Revenue				
4	Day Care			4
5	Other Care for Outpatients			5
6	Therapy			6
7	Oxygen			7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$		8
C. Other Operating Revenue				
9	Payments for Education			9
10	Other Government Grants			10
11	CNA Training Reimbursements			11
12	Gift and Coffee Shop			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			19
20	Radiology and X-Ray			20
21	Other Medical Services			21
22	Laundry			22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$		23
D. Non-Operating Revenue				
24	Contributions	2,787,445		24
25	Interest and Other Investment Income***	238,115		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,025,560		26
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)	297,868		27
28	SEE ATTACHED			28
28a				28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 297,868		29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,603,693		30

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	5,055,511		31
32	Health Care	6,101,885		32
33	General Administration	3,347,116		33
B. Capital Expense				
34	Ownership	1,642,796		34
C. Ancillary Expense				
35	Special Cost Centers	76,464		35
36	Provider Participation Fee	756,188		36
D. Other Expenses (specify):				
37				37
38				38
39				39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,979,960		40
41	Income before Income Taxes (line 30 minus line 40)**	(1,376,267)		41
42	Income Taxes			42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,376,267)		43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

Facility Name & ID Number **BEVERLY FARM FOUNDATION**

0038604

Report Period Beginning: 7/1/2014

Ending:

6/30/2015

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	2,080	2,120	\$ 60,415	\$ 28.50	1
2	Assistant Director of Nursing					2
3	Registered Nurses	27,980	29,091	534,287	18.37	3
4	Licensed Practical Nurses	31,810	32,559	505,411	15.52	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist	5,360	5,568	77,027	13.83	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,068	4,556	53,124	11.66	10
11	Social Service Workers	6,683	7,659	106,433	13.90	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	13,932	15,638	196,402	12.56	17
18	Housekeepers	100,490	100,490	839,092	8.35	18
19	Laundry					19
20	Administrator	1,248	1,248	61,369	49.17	20
21	Assistant Administrator	1,248	1,248	41,977	33.64	21
22	Other Administrative	2,496	2,711	51,678	19.06	22
23	Office Manager					23
24	Clerical	28,443	31,159	340,411	10.92	24
25	Vocational Instruction	6,240	6,756	96,137	14.23	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	21,568	22,698	381,963	16.83	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	326,401	346,296	3,570,824	10.31	30
31	Medical Records	1,914	2,194	29,526	13.46	31
32	Other Health Care(specify)					32
33	Other(specify) <u>SEE ATTACHED</u>	25,554	27,328	318,312	11.65	33
34	TOTAL (lines 1 - 33)	607,515	639,319	\$ 7,264,388 *	\$ 11.36	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			35	
36	Medical Director	\$		36	
37	Medical Records Consultant			37	
38	Nurse Consultant	12 MOS	400	10-3	38
39	Pharmacist Consultant	12 MOS	27,396	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	14	675	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>PSYCHOLOGIST</u>	45	5,625	10a-3	46
47	<u>PHYSICIAN CONSULTANT</u>	35	4,200	10-3	47
48					48
49	TOTAL (lines 35 - 48)	94	\$ 38,296		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	\$		50	
51	Licensed Practical Nurses			51	
52	Certified Nurse Assistants/Aides	6,210	230,040	10-3	52
53	TOTAL (lines 50 - 52)	6,210	\$ 230,040		53

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number BEVERLY FARM FOUNDATION

0038604

Report Period Beginning: 7/1/2014

Ending: 6/30/2015

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. IL HEALTH CARE ASSN (\$10,807)
- (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? 5-10 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 71,294 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 756,188
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? NO Indicate the amount. \$ 0
- (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? YES If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 1,657
- c. What percent of all travel expense relates to transportation of nurses and patients? 92%
- 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? YES
- g. Does the facility transport residents to and from day training? YES**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: SCHEFFEL BOYLE
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. YES
Attach invoices and a summary of services for all architect and appraisal fees.

BEVERLY FARM FOUNDATION #0038604
PAGES 3 & 4, SCHEDULE V RECLASSIFICATIONS
JUNE 30, 2015

BANK & BROKER FEES INCLUDED AS INTEREST	68,097	17
	(68,097)	32
CNA TRAINING INCLUDED AS NURSING	158,957	13
	(158,957)	10
ADVERTISING INCLUDED AS ADMINISTRATIVE	94,375	27
	(94,375)	17
TRAVEL AND SEMINAR INCLUDED AS INSERVICE TRAINING	1,375	24
	(1,375)	23

BEVERLY FARM FOUNDATION #0038604
PAGE 10, SCHEDULE IX - REAL ESTATE TAXES
JUNE 30, 2015

REAL ESTATE TAXES ON PAGE 10 OF THE COST REPORT ARE ON LAND HELD
FOR NON-CARE RELATED PURPOSES.

BEVERLY FARM FOUNDATION #0038604
 VEHICLE DEPRECIATION - SCHEDULE XI., Section D.
 JUNE 30, 2015

Model, Make, Year	Cost	Current Book Depreciation	Straight Line Depreciation	Accumulated Depreciation
TRANS MAINT #4-F150	\$ 3,957	\$ -	\$ -	\$ 3,957
FORD FOCUS CAR #1	6,545	-	-	6,545
IDOT VAN #15	26,612	-	-	26,612
IDOT VAN #16	26,612	-	-	26,612
TRANS. MAINT. #6 -TRUCK	3,591	-	-	3,591
MAINT. #8 F350 TRUCK	15,944	-	-	15,944
IDOT BUS-VAN #17	52,612	-	-	52,612
E-350 VAN #18-15 PASS.	16,349	-	-	16,349
E-350 VAN #19-15 PASS.	16,427	-	-	16,427
TRUCK FOR MAINTENANCE	3,081	-	-	3,081
WHEELCHAIR STRAPS FOR VAN #17	380	-	-	380
2006 CHRYSLER VAN #21	9,992	-	-	9,992
2006 CHRYSLER VAN #10	10,407	-	-	10,407
WHEELCHAIR VAN # 20	20,362	-	-	20,362
IDOT VAN-#8	22,023	2,202	2,202	20,922
MAINTENANCE TRUCK W/SNOW PLOW	20,035	-	-	20,035
VANS-WHEELCHAIR STRAP	1,454	-	-	1,454
TRANSPORTATION VAN	21,651	-	-	21,651
TRANSPORTATION VAN	17,190	-	-	17,190
IDOT VAN	19,538	-	-	19,538
MAINTENANCE - TRUCK	20,434	-	-	20,434
SHOULDER HARNESES	1,036	104	104	1,036
14 PASSENGER VAN (DISPOSED OF IN CY)	-	3,540	3,540	-
IDOT VAN	34,646	6,929	6,929	29,595
2010 CHRYSLER	18,885	3,777	3,777	16,996
MAINTENANCE TRUCK	3,315	663	663	2,984
4X4 CHEVY TRUCK	10,482	2,096	2,096	7,337
CHEVY C1500 SILVERADO	13,439	2,687	2,687	9,407
2008 MERCURY MARINER	10,336	2,067	2,067	7,235
FORD E250	24,539	4,908	4,908	17,177
FLEET REPAIRS	4,055	811	811	2,839
DUMP TRUCK REPAIRS	420	84	84	210
VAN SEAT REPAIR	2,631	526	526	1,315
VAN	34,122	6,824	6,824	17,061

\$ 493,102 \$ 37,218 \$ 37,218 \$ 447,287

BEVERLY FARM FOUNDATION #0038604
DEPRECIABLE NON-CARE ASSETS - SCHEDULE XI., Section F.
JUNE 30, 2015

Description	Cost	Current Book Depreciation	Accumulated Depreciation
DAY TRAINING BUILDING	\$ 1,933,985	\$ 52,565	\$ 1,228,998
DAY TRAINING ALLOCATED ADMIN BLDG	125,523	3,992	58,618
DAY TRAINING EQUIPMENT	622,813	16,058	562,629
DAY TRAINING ALLOCATED ADMIN EQUIP	105,619	10,580	48,760
DAY TRAINING VEHICLES	56,573	921	56,113
DAY TRAINING ALLOCATED VEHICLES	82,188	6,204	74,551
GROUP HOMES BUILDINGS	2,253,010	65,002	1,317,397
GROUP HOMES ALLOCATED ADMIN BLDG	376,566	11,970	175,848
GROUP HOMES EQUIPMENT	621,894	32,514	553,784
GROUP HOMES ALLOCATED ADMIN EQUIP	316,860	31,746	146,286
GROUP HOME VEHICLES	246,558	18,618	223,656
GROUP HOMES LAND	30,000	-	-
ACTIVITIES BUILDING	9,450	282	282
ARENA BUILDING	348,165	17,828	122,519
GROVES B. SMITH BUILDING	1,133,240	30,310	616,674
GREENHOUSE	366,278	9,266	247,439
HARDIN APARTMENTS	1,480,379	33,431	602,286
HORTICULTURE	115,669	2,650	77,233
JUDAH SENIORS BUILDING	460,269	11,175	176,664
TOMBSTONES	3,186	-	3,186
TREIN VOCATIONAL BUILDING	755,990	18,954	342,534
ARENA EQUIPMENT	63,998	3,839	54,215
GIFT SHOP EQUIPMENT	15,341	1,276	12,152
GROVES B. SMITH EQUIPMENT	141,865	5,858	134,394
HARDIN APARTMENTS EQUIPMENT	267,746	27,836	185,810
JUDAH EQUIPMENT	18,764	274	18,353
TREIN EQUIPMENT	8,749	285	8,037
ACTIVITIES EQUIPMENT	1,595	20	20
OTHER LAND	57,643	-	-
HARDIN APARTMENTS VEHICLES	36,739	3,674	5,511
CILA BUILDING	129,907	2,165	2,165
	<u>\$ 12,186,562</u>	<u>\$ 419,293</u>	<u>\$ 7,056,114</u>

BEVERLY FARM FOUNDATION #0038604
INCOME RECEIVED BY BROAD CATEGORY NOT LISTED ON P. 19
JUNE 30, 2015

DAY TRAINING	\$ 5,013,611
APARTMENTS & INCIDENTALS	563,666
GROUP HOMES	4,150,048
GIFT SHOP	78,499
CILA	50,410
	<u>\$ 9,856,234</u>

EXPENSES INCURRED BY BROAD CATEGORY
NOT LISTED IN THIS COST REPORT

DAY TRAINING (DIRECT)	\$ 2,883,111
DAY TRAINING (ALLOCATED)	1,287,304
APARTMENTS	408,383
GROUP HOMES (DIRECT)	2,177,472
GROUP HOMMES (ALLOCATED)	1,376,842
GIFT SHOP	81,565
GREENHOUSE	6,769
TREASURES & TRINKETS	2,796
CILA (DIRECT)	83,118
CILA (ALLOCATED)	27,490
	<u>\$ 8,334,850</u>
NET INCOME (Page 18, Schedule XVI, Line 15)	<u>\$ 1,521,384</u>

BEVERLY FARM FOUNDATION
MISCELLANEOUS INCOME, PAGE 19, LINE 28
JUNE 30, 2015

HAB-AIDE REIMBURSEMENT	\$ 270,736
IPA TRANSPORTATION REIMBURSEMENT	1,657
SODA MACHINE	18,060
CILA MANAGEMENT FEE	2,454
OTHER REFUNDS AND REIMBURSEMENTS	4,961
	<u>\$ 297,868</u>

BEVERLY FARM FOUNDATION #0038604
 PAGE 20, SCHEDULE XVIII, LINE 33
 JUNE 30, 2015

SERVICE	1 HRS. WORKED	2 HRS. PAID	3 WAGES	4 HOURLY WAGE
PHYSICAL THERAPY	10,397	10,650	\$ 112,379	10.55
HOSPITAL SITTERS	40	40	362	9.05
DENTAL ASSISTANT	1,923	2,003	25,094	12.53
TRANSPORTATION	6,891	7,731	78,556	10.16
SAFETY & SECURITY	2,016	2,016	28,447	14.11
DEVELOPMENT DIRECTOR	4,287	4,888	73,474	15.03
	<u>25,554</u>	<u>27,328</u>	<u>\$ 318,312</u>	