FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

I. IDPH License ID Number: 0036574

Facility Name: Living Center, Inc. D/B/A Imboden Creek Living Center

Address: 180 W. Imboden Drive (Number) Decatur (City) 62521 (Zip Code)

County: Macon

Telephone Number: (217) 422-6464 **Fax #** (217) 422-9148

HFS ID Number:

Date of Initial License for Current Owners: 09/08/1980

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: William Q. Collins **Telephone Number:** (217) 423-6000
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/11 to 12/31/11 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Robert A. Disbrow, Partner
(Firm Name & Address) Sikich LLP, P.O. Box 1460, Decatur, IL 62525-1460
(Telephone) (217) 423-6000 Fax # (217) 423-6100

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	95	Skilled (SNF)	95	34,675	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	95	TOTALS	95	34,675	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	9,120	17,523	4,070	30,713	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,120	17,523	4,070	30,713	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.57%

D. How many bed-hold days during this year were paid by the Department?
32 (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 [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 09/08/1990

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 95 and days of care provided 3,625

Medicare Intermediary AdminStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Liv # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	260,603	24,546	23,723	308,872		308,872		308,872			1
2	Food Purchase		243,026		243,026	(118,224)	124,802		124,802			2
3	Housekeeping	146,925	40,464	2,117	189,506		189,506		189,506			3
4	Laundry	62,072	22,297	275	84,644		84,644		84,644			4
5	Heat and Other Utilities			96,453	96,453		96,453	3,583	100,036			5
6	Maintenance	48,754	44,803	132,010	225,567		225,567	4,207	229,774			6
7	Other (specify):*											7
8	TOTAL General Services	518,354	375,136	254,578	1,148,068	(118,224)	1,029,844	7,790	1,037,634			8
	B. Health Care and Programs											
9	Medical Director			22,800	22,800		22,800		22,800			9
10	Nursing and Medical Records	1,789,302	87,930	8,763	1,885,995		1,885,995		1,885,995			10
10a	Therapy											10a
11	Activities	75,489	2,253	1,742	79,484		79,484		79,484			11
12	Social Services	55,076		1,554	56,630		56,630		56,630			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,919,867	90,183	34,859	2,044,909		2,044,909		2,044,909			16
	C. General Administration											
17	Administrative	102,676			102,676		102,676	163,689	266,365			17
18	Directors Fees											18
19	Professional Services			20,517	20,517		20,517	14,430	34,947			19
20	Dues, Fees, Subscriptions & Promotions			11,185	11,185		11,185	137	11,322			20
21	Clerical & General Office Expenses	24,796	11,978	34,827	71,601		71,601	76,093	147,694			21
22	Employee Benefits & Payroll Taxes			404,353	404,353	118,224	522,577	27,004	549,581			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,368	11,368		11,368		11,368			24
25	Other Admin. Staff Transportation			1,524	1,524		1,524		1,524			25
26	Insurance-Prop.Liab.Malpractice			30,924	30,924		30,924	4,904	35,828			26
27	Other (specify):* Nondeductible Exp			73,584	73,584		73,584	(73,584)				27
28	TOTAL General Administration	127,472	11,978	588,282	727,732	118,224	845,956	212,673	1,058,629			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,565,693	477,297	877,719	3,920,709		3,920,709	220,463	4,141,172			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 & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center #0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			91,885	91,885		91,885	72,407	164,292			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							117,524	117,524			32
33	Real Estate Taxes			82,604	82,604		82,604	5,344	87,948			33
34	Rent-Facility & Grounds			519,000	519,000		519,000	(519,000)				34
35	Rent-Equipment & Vehicles			609	609		609		609			35
36	Other (specify):*											36
37	**TOTAL Ownership**			694,098	694,098		694,098	(323,725)	370,373			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		142,062	427,084	569,146		569,146		569,146			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			193,292	193,292		193,292		193,292			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		142,062	620,376	762,438		762,438		762,438			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,565,693	619,359	2,192,193	5,377,245		5,377,245	(103,262)	5,273,983			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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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	(5,736)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(4)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(279)	27		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	(22,750)	27		18
19	Entertainment	(285)	27		19
20	Contributions	(12,413)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(8,293)	27		24
25	Fund Raising, Advertising and Promotional	(28,890)	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 Gifts	(674)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (79,324)		$	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 Amount	2 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)	(332,256)		34
35	Other- Attach Schedule	308,318		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (23,938)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (103,262)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Living Center, Inc. D/B/A Imboden Creek Living Center

ID# 0036574

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Gifts	$ (674)	27	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**	(674)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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 TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(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	3,583	0	0	0	0	0	0	0	0	3,583	5
6	Maintenance	0	0	4,207	0	0	0	0	0	0	0	0	4,207	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	7,790	0	0	0	0	0	0	0	0	7,790	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	163,689	0	0	0	0	0	0	0	0	163,689	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	14,430	0	0	0	0	0	0	0	0	14,430	19
20	Fees, Subscriptions & Promotions	0	0	137	0	0	0	0	0	0	0	0	137	20
21	Clerical & General Office Expenses	(5,736)	0	81,829	0	0	0	0	0	0	0	0	76,093	21
22	Employee Benefits & Payroll Taxes	0	0	27,004	0	0	0	0	0	0	0	0	27,004	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	4,904	0	0	0	0	0	0	0	0	4,904	26
27	Other (specify):*	(73,584)	0	0	0	0	0	0	0	0	0	0	(73,584)	27
28	**TOTAL General Administration**	(79,320)	0	291,993	0	0	0	0	0	0	0	0	212,673	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(79,320)	0	299,783	0	0	0	0	0	0	0	0	220,463	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	69,324	3,083	0	0	0	0	0	0	0	0	72,407	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4)	117,420	108	0	0	0	0	0	0	0	0	117,524	32
33	Real Estate Taxes	0	0	5,344	0	0	0	0	0	0	0	0	5,344	33
34	Rent-Facility & Grounds	0	(519,000)	0	0	0	0	0	0	0	0	0	(519,000)	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**	(4)	(332,256)	8,535	0	0	0	0	0	0	0	0	(323,725)	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
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(79,324)	(332,256)	308,318	0	0	0	0	0	0	0	0	(103,262)	45

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 & Martha Brinkoetter	100			Imboden Gardens	Decatur	Assisted Living

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 519,000	John & Martha Brinkoetter	100.00%	$	$ (519,000)	1
2	V	30	Depreciation		John & Martha Brinkoetter	100.00%	69,324	69,324	2
3	V	32	Interest		John & Martha Brinkoetter	100.00%	117,420	117,420	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			$ 519,000			$ 186,744	$ * (332,256)	14

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$ (3,583)			$	$ 3,583	15
16	V	6	Supplies-Repairs	(1,190)				1,190	16
17	V	6	Repairs & Maintenance	(3,017)				3,017	17
18	V	17	Wages-Administrative	(163,689)				163,689	18
19	V	19	Professional Fees	(14,430)				14,430	19
20	V	20	License & Fees	(137)				137	20
21	V	21	Wages-Clerical	(69,786)				69,786	21
22	V	21	Office Supplies	(5,462)				5,462	22
23	V	21	Telephone	(1,973)				1,973	23
24	V	21	Miscellaneous Office	(4,608)				4,608	24
25	V	22	Payroll Taxes	(18,974)				18,974	25
26	V	22	Workers' Comp Insurance	(1,895)				1,895	26
27	V	22	Employee Insurance	(6,073)				6,073	27
28	V	22	Uniforms	15				(15)	28
29	V	22	Employee Incentives	(87)				87	29
30	V	22	EE Innoculations	10				(10)	30
31	V	26	Insurance	(4,904)				4,904	31
32	V	30	Depreciation	(3,083)				3,083	32
33	V	32	Interest	(108)				108	33
34	V	33	Real Estate Taxes	(5,344)				5,344	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ (308,318)			$ 0	$ * 308,318	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES

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

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Li # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John Brinkoetter	President	Administrative	100.00		26	66.00	Salary	$ 62,676	17,7	1
2	Martha Brinkoetter	Clerical	Clerical	100.00		26	66.00	Salary	30,076	21,7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 92,752		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 Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

Name of Related Organization: Imboden Creek Gardens
Street Address: 185 W. Imboden Drive
City / State / Zip Code: Decatur, IL 62521
Phone Number: (217) 233-1425
Fax Number: (217) 233-1777

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Days	47,394	2	$ 5,529	$	30,713	$ 3,583	1
2	6	Supplies-Repairs	Days	47,394	2	1,836		30,713	1,190	2
3	6	Repairs & Maintenance	Days	47,394	2	4,655		30,713	3,017	3
4	17	Wages-Administrative	Days	47,394	2	252,593	252,593	30,713	163,689	4
5	19	Professional Fees	Days	47,394	2	22,267		30,713	14,430	5
6	20	License & Fees	Days	47,394	2	212		30,713	137	6
7	21	Wages-Clerical	Days	47,394	2	107,689	107,689	30,713	69,786	7
8	21	Office Supplies	Days	47,394	2	8,428		30,713	5,462	8
9	21	Telephone	Days	47,394	2	3,045		30,713	1,973	9
10	21	Miscellaneous Office	Days	47,394	2	7,111		30,713	4,608	10
11	22	Payroll Taxes	Days	47,394	2	29,279		30,713	18,974	11
12	22	Workers' comp Insurance	Days	47,394	2	2,924		30,713	1,895	12
13	22	Employee Insurance	Days	47,394	2	9,372		30,713	6,073	13
14	22	Uniforms	Days	47,394	2	(23)		30,713	(15)	14
15	22	Employee Incentives	Days	47,394	2	135		30,713	87	15
16	22	EE Innoculations	Days	47,394	2	(15)		30,713	(10)	16
17	26	Insurance	Days	47,394	2	7,568		30,713	4,904	17
18	30	Depreciation	Days	47,394	2	4,758		30,713	3,083	18
19	32	Interest	Days	47,394	2	167		30,713	108	19
20	33	Real Estate Taxes	Days	47,394	2	8,247		30,713	5,344	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 475,777	$ 360,282		$ 308,318	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Liv # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Regions Bank		X	Real Estate Loan	$54,300.00	10/13/09	$ 7,583,621	$ 7,361,964	10/13/12	5.5100	$ 117,420	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Regions Bank		X	Line of Credit	Interest Only	04/05/11	500,000	100,000	04/05/12	4.2500	108	6
7												7
8												8
9	TOTAL Facility Related				$54,300.00		$ 8,083,621	$ 7,461,964			$ 117,528	9
	B. Non-Facility Related*											
10				Interest Income							(4)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (4)	14
15	TOTALS (line 9+line14)						$ 8,083,621	$ 7,461,964			$ 117,524	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # N/A

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

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.)

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center **#** 0036574 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 94,939	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.)		$ 87,508	2
3. Under or (over) accrual (line 2 minus line 1).		$ (7,431)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 95,379	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.		$ 87,948	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	99,694	8
	2007	95,077	9
	2008	96,150	10
	2009	98,030	11
	2010	94,939	12

Nursing Home $89,068
Corp Office-allocated $9,739 x .648035616 = $6,311

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Living Center, Inc. D/B/A Imboden Creek Living Center COUNTY Macon

FACILITY IDPH LICENSE NUMBER 0036574

CONTACT PERSON REGARDING THIS REPORT William Q. Collins

TELEPHONE (217) 423-6000 FAX #: (217) 423-6100

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

Enter the tax index number and real estate tax assessed for 2010 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 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	04-12-27-231-008	L001 B 00 South Franklin Estates	$ 89,516.54	$ 89,516.54
2.	04-12-27-278-010	N1/2 NE 1/4 SE 1/4 NE 1/4 EXC N10	$ 7,068.23	$ 4,580.46
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 96,584.77	$ 94,097.00

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? X 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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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 Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,960 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

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

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

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

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

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

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

1. Total Amount Incurred: 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	Facility	143,748	1988	$ 111,846	1
2					2
3	TOTALS	143,748		$ 111,846	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	95		1990	1990	$ 2,772,947	$	40	$ 69,324	$ 69,324	$ 1,476,933	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Sewer Improvements			1991	15,000		20			15,000	9
10	Landscaping			1992	2,460		10			2,460	10
11	Landscaping-Yard Pad			1992	1,000		10			1,000	11
12	Carpeting			1992	584		10			584	12
13	Decorate Activity Room			1992	852		10			852	13
14	Electrical			1993	2,550		10			2,550	14
15	Carpeting			1993	791		10			791	15
16	Carpeting			1993	747		10			747	16
17	Door			1993	657		10			657	17
18	Rose Garden Fence			1995	2,495		10			2,495	18
19	Carpeting			1996	1,121		10			1,121	19
20	Drive & Parking Lot			1996	2,065		10			2,065	20
21	Concrete Drive Service Doors			1995	2,100		10			2,100	21
22	Carpeting			1997	29,333		10			29,333	22
23	Landscaping			1998	2,387		10			2,387	23
24	Carpeting			1999	2,258		10			2,258	24
25	Carpeting			1999	937		10			937	25
26	Landscaping			2000	877		10			877	26
27	Carpeting			2000	2,321		10			2,321	27
28	Carpeting			2000	3,981		10			3,981	28
29	Baseboards for Bathrooms			2000	720		10			720	29
30	Shower Room Tile			2000	2,954		10			2,954	30
31	Baseboards for Bathrooms			2000	466		10			466	31
32	Floor Covering			2000	1,032		10			1,032	32
33	New Roof			2000	51,000		10			51,000	33
34	Roof Drains			2000	3,691		10			3,691	34
35	Deck			2000	2,668		10			2,668	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	
37	Tile Installation	2000	$ 1,380	$	10	$	$	$ 1,380	37
38	Floor covering	2000	532		10			532	38
39	Deck & Handrails	2001	27,848		10			27,848	39
40	Siding	2000	1,475		10			1,475	40
41	Kitchen Floor/Baseboards	2001	8,244	481	10	481		8,244	41
42	Carpeting	2002	1,972		10	128	128	1,391	42
43	Security System	2002	8,338		10			6,119	43
44	Outside Doors	2002	912		10	59	59	606	44
45	Underground Cable System	2002	9,178		10	595	595	6,559	45
46	Glass Door	2002	1,321		10	86	86	956	46
47	Carpeting	2002	2,732	273	10	273		2,664	47
48	Dining Room Carpepting	2002	11,734	1,173	10	1,173		11,147	48
49	Fire Alarm System	2002	17,894	1,789	10	1,789		16,552	49
50	Roof	2003	5,250		10	340	340	3,182	50
51	Sprinklers	2003	5,970	597	10	597		4,925	51
52	New Water Guard System	2003	2,044	204	10	204		1,686	52
53	Step by Step Floors	2004	2,723	272	10	272		1,997	53
54	Nurses Station	2005	21,300	2,130	10	2,130		13,845	54
55	Carpeting-Nurse's Station	2006	3,579	358	10	358		2,058	55
56	Bathroom Fixture	2007	3,540	354	10	354		1,711	56
57	Bathroom Flooring	2007	296	30	10	30		139	57
58	Building Awning	2007	2,675	268	10	268		1,293	58
59	Therapy Room Fixture	2007	1,072	107	10	107		464	59
60	All Body Rebound	2007	643	64	10	64		278	60
61	Powermate Mat Platform	2007	3,767	377	10	377		1,633	61
62	Upper and Lower Cabinets	2007	425	43	10	43		185	62
63	Activity Room	2007	2,665	267	10	267		1,133	63
64	Vinyl Flooring	2007	2,694	269	10	269		1,167	64
65	Wallcovering	2007	21,358	2,136	10	2,136		8,634	65
66	Bathroom Flooring	2007	451	45	10	45		210	66
67	Ceiling Light Fixture	2007	432	43	10	43		176	67
68	Deck & Breakfast	2007	500	50	10	50		229	68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,084,938	$ 11,330		$ 81,862	$ 70,532	$ 1,744,398	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Totals from Page 12A, Carried Forward		$ 3,084,938	$ 11,330		$ 81,862	$ 70,532	$ 1,744,398	1
2	Remodeling - Wallpaper	2008	6,280	628	10	628		2,460	2
3	Remodeling - Bathrooms	2008	1,170	117	10	117		458	3
4	Cornices - Activity and Adjoining Office	2008	1,849	185	10	185		740	4
5	Cornices and Cascases - Front Living	2008	1,503	150	10	150		589	5
6	Fixtures - HD Facilities Maintenance	2008	1,589	159	10	159		622	6
7	Lighting	2008	620	62	10	62		243	7
8	Cascades	2008	9,935	994	10	994		3,808	8
9	Remodeling - HD Facilities Maintenance	2008	296	30	10	30		111	9
10	Remodeling - Lowe's	2008	535	55	10	55		205	10
11	Signage	2008	6,650	665	10	665		2,438	11
12	Light Fixtures	2008	2,183	218	10	218		819	12
13	Light Fixtures	2008	730	73	10	73		274	13
14	Carpeting - Aimee and Andy Hall	2008	25,198	2,520	10	2,520		9,449	14
15	Flooring - VCI	2008	1,866	187	10	187		700	15
16	Carpeting	2008	113,974	11,397	10	11,397		42,740	16
17	Carpeting - Flooring America	2008	10,576	1,058	10	1,058		3,790	17
18	Signage	2008	534	53	10	53		196	18
19	Plumbing and Toilet Fixtures	2008	469	47	10	47		172	19
20	Painting and Wallcovering	2008	4,350	435	10	435		1,523	20
21	Carpeting	2008	7,184	718	10	718		2,574	21
22	Light Fixtures	2008	303	30	10	30		111	22
23	Coves, Base Cabinets and Hardware	2008	725	72	10	72		248	23
24	Bathroom Fixtures	2008	521	52	10	52		169	24
25	Indoor Signs	2008	694	69	10	69		214	25
26	Cabling	2009	961	96	10	96		280	26
27	Vanities	2009	551	55	10	55		156	27
28	HVAC Rooftop Unit	2009	10,150	1,015	10	1,015		2,537	28
29	Cornics	2009	2,343	234	10	234		586	29
30	8 Vanities/Faucets	2009	986	99	10	99		239	30
31	Flooring	2009	364	36	10	36		91	31
32	Sidewalks, Stairs	2009	20,060		10	1,301	1,301	3,478	32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,320,087	$ 32,839		$ 104,672	$ 71,833	$ 1,826,418	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Totals from Page 12B, Carried Forward		$ 3,320,087	$ 32,839		$ 104,672	$ 71,833	$ 1,826,418	1
2	Windsor Collection	2010	797	139	10	139		239	2
3	5 Easycare Beds	2010	4,894	808	10	808		1,664	3
4	2 PTAC P-410A Model	2010	1,245	218	10	218		373	4
5	Awning	2010	18,602	1,860	10	1,860		2,015	5
6	3 Easycare Beds	2011	3,793	158	10	158		158	6
7	6 Windors Footboard/headboard	2011	1,214	40	10	40		40	7
8	8 Pendant Lights	2011	2,641		10				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	TOTAL (lines 1 thru 33)		$ 3,353,273	$ 36,062		$ 107,895	$ 71,833	$ 1,830,907	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Ce# 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	$ 751,809	$ 54,057	$ 54,590	$ 533	5	$ 501,844	71
72	Current Year Purchases	19,908	1,766	1,807	41	5	1,807	72
73	Fully Depreciated Assets	354,442					342,202	73
74								74
75	TOTALS	$ 1,126,159	$ 55,823	$ 56,397	$ 574		$ 845,853	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	Staff	1992 Toyota 4 x 4	1996	$ 10,201	$	$	$	5	$ 10,201	76
77	Staff	2001 Ford F150 Truck	2000	35,174				5	35,173	77
78	Staff	2001 Lexus LX340	2000	66,573				5	66,573	78
79										79
80	TOTALS			$ 111,948	$	$	$		$ 111,947	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)	$ 4,703,226	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 91,885	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 164,292	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 72,407	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,788,707	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	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.

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A-Related Entity
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. [X] YES [ ] NO

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

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 609 Description: Dishwasher
(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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

		1	2	3	4	5	6	7	8	
	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	39,3	hrs	$	2,200	$ 140,772	$	2,200	$ 140,772	1
2	Licensed Speech and Language Development Therapist	39,3	hrs		1,195	56,622		1,195	56,622	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39,3	hrs		4,459	229,690		4,459	229,690	4
5	Physician Care		visits							5
6	Dental Care		visits							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): Med Supplies, Lab IV						142,062		142,062	12
13	Other (specify):									13
14	TOTAL			$	7,854	$ 427,084	$ 142,062	7,854	$ 569,146	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

STATE OF ILLINOIS

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/11 (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	$ 18,875	$ 37,199	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance None)	888,583	982,781	3
4	Supply Inventory (priced at Cost)	17,264	26,375	4
5	Short-Term Investments			5
6	Prepaid Insurance	31,368	42,905	6
7	Other Prepaid Expenses	5,438	15,084	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Intercompany	4,166,652		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,128,180	$ 1,104,343	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	518,297	577,590	15
16	Equipment, at Historical Cost	743,000	1,166,080	16
17	Accumulated Depreciation (book methods)	(792,015)	(1,166,008)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	29,335		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(29,335)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): New Construction		141,245	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 469,282	$ 718,907	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,597,461	$ 1,823,251	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 134,065	$ 191,499	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits		48,500	28
29	Short-Term Notes Payable		100,000	29
30	Accrued Salaries Payable	48,084	65,461	30
31	Accrued Taxes Payable (excluding real estate taxes)	173,913	185,608	31
32	Accrued Real Estate Taxes(Sch.IX-B)	89,068	237,153	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes		4,314	35
	Other Current Liabilities(specify):			
36	Advance Billing	240,256	390,933	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 685,386	$ 1,223,468	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			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)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 685,386	$ 1,223,468	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,912,075	$ 599,783	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,597,461	$ 1,823,251	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,246,124	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,246,124	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	665,951	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 665,951	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)**	$ 4,912,075	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living C # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,032,640	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,032,640	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	5,736	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)**	$ 5,736	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Memorial Income	4,193	28
28a	Miscellaneous Income	623	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 4,816	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,043,196	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,148,068	31
32	Health Care	2,044,909	32
33	General Administration	727,732	33
	B. Capital Expense		
34	Ownership	694,098	34
	C. Ancillary Expense		
35	Special Cost Centers	569,146	35
36	Provider Participation Fee	193,292	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,377,245	40
41	**Income before Income Taxes (line 30 minus line 40)****	665,951	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 665,951	43

***** 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,893	1,892	$ 65,336	$ 34.53	1
2	Assistant Director of Nursing	2,080	2,084	41,497	19.91	2
3	Registered Nurses	2,226	2,284	52,463	22.97	3
4	Licensed Practical Nurses	22,172	23,555	467,646	19.85	4
5	CNAs & Orderlies	71,043	75,041	820,862	10.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,056	2,060	28,246	13.71	9
10	Activity Assistants	4,281	4,543	47,243	10.40	10
11	Social Service Workers	2,528	2,529	55,076	21.78	11
12	Dietician					12
13	Food Service Supervisor	1,840	2,061	39,313	19.07	13
14	Head Cook					14
15	Cook Helpers/Assistants	23,547	24,729	221,290	8.95	15
16	Dishwashers					16
17	Maintenance Workers	2,664	3,215	48,754	15.16	17
18	Housekeepers	15,056	15,865	146,925	9.26	18
19	Laundry	7,246	7,906	62,072	7.85	19
20	Administrator	2,080	2,081	70,633	33.94	20
21	Assistant Administrator	1,840	1,851	32,043	17.31	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,527	2,641	24,796	9.39	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	1,932	2,072	26,517	12.80	31
32	Other Health C: Care Plan Coord	5,200	5,408	121,238	22.42	32
33	Other(specify) Restorative	14,263	14,763	193,743	13.12	33
34	TOTAL (lines 1 - 33)	186,474	196,580	$ 2,565,693 *	$ 13.05	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	490	$ 23,723	1,3	35
36	Medical Director	36	22,800	9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	26	1,555	11,3	44
45	Social Service Consultant	12	1,554	12,3	45
46	Other(specify)				46
47	Medicare Consulting	6	1,240	19,3	47
48					48
49	TOTAL (lines 35 - 48)	570	$ 50,872		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Ce # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Molly Carpenter	Administrator	0	$ 70,633
Pam Richards	Admin Asst	0	32,043
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 102,676

B. Administrative - Other

Description	Amount
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
FR&R Healthcare Consultants	Consultants	$ 1,240
Chapin & Long P.C.	Legal	4,291
Polsinelli Shurgart P.C.	Legal	2,986
Sikich LLP	Accounting	850
Regions Bank	Medicare License	505
FR&R Healthcare Consultants	Medicare Cost Report	6,255
Sikich LLP	Medicaid Cost Report	4,390
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 20,517

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 53,189
Unemployment Compensation Insurance	30,034
FICA Taxes	206,283
Employee Health Insurance	130,912
Employee Meals	118,224
Illinois Municipal Retirement Fund (IMRF)*	
Incentives	9,734
Uniforms	585
Other	320
Innoculations	300
TOTAL (agree to Schedule V, line 22, col.8)	$ 549,581

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,190
Advertising: Employee Recruitment	2,402
Health Care Worker Background Check	
(Indicate # of checks performed 55)	2,141
Patient Background Checks 75	1,104
Licenses	926
Dues & Subscriptions	2,225
Internet Subscription	463
IL Health Care Assocation	415
IPAC Dues	456
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 11,322

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,751
Seminar Expense	9,617
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 11,368

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Amount of Expense Amortized Per Year								
					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		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Living Center, Inc. D/B/A Imboden Creek Living Center # 0036574 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Assoc. $415**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **34,806** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **193,292**
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. $ **118,224** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **.4%**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT