FOR BHF USE

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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.

I. IDPH License ID Number: 0020255

Facility Name: Piatt County Nursing Home

Address: 1111 N. State St., P.O. Box 410 (Number) Monticello (City) 61856 (Zip Code)

County: Piatt

Telephone Number: 217-762-2506 **Fax #** 217-762-2507

HFS ID Number:

Date of Initial License for Current Owners: 12/1/73

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Margel S. Peddicord, CPA **Telephone Number:** 618-315-6242
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 12/1/11 to 11/30/12 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) See Accountant's Preparation Report (Date)
(Print Name and Title) Margel S. Peddicord, CPA
(Firm Name & Address) Margel S. Peddicord, CPA, 2616 Windcrest Dr., Mt. Vernon, IL 62864
(Telephone) 618-315-6242 Fax # ( )

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**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	100	Skilled (SNF)	100	36,600	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	100	TOTALS	100	36,600	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	15,116	16,203	1,858	33,177	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,116	16,203	1,858	33,177	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.65%

D. How many bed-hold days during this year were paid by the Department?
371 (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)
Senior Citizen meals, Meals for Kirby Hospital, Piatt Co Jail meals.

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 12/1/73

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 100 and days of care provided 1,858

Medicare Intermediary NGS

IV. ACCOUNTING BASIS

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

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	482,185	57,431	23,013	562,629		562,629	(59,203)	503,426			1
2	Food Purchase		270,837		270,837		270,837	(61,129)	209,708			2
3	Housekeeping	141,687	21,968	160	163,815		163,815		163,815			3
4	Laundry	115,174	29,438	10,411	155,023		155,023		155,023			4
5	Heat and Other Utilities			100,901	100,901		100,901		100,901			5
6	Maintenance	168,983	17,247	55,073	241,303		241,303		241,303			6
7	Other (specify):*											7
8	TOTAL General Services	908,029	396,921	189,558	1,494,508		1,494,508	(120,332)	1,374,176			8
	B. Health Care and Programs											
9	Medical Director			1,200	1,200		1,200		1,200			9
10	Nursing and Medical Records	2,653,735	204,169	264,781	3,122,685		3,122,685	(6,446)	3,116,239			10
10a	Therapy			161,337	161,337		161,337		161,337			10a
11	Activities	141,405	4,046	3,883	149,334		149,334		149,334			11
12	Social Services	48,680	1,116	12,103	61,899		61,899		61,899			12
13	CNA Training	7,159	60	1,584	8,803		8,803		8,803			13
14	Program Transportation			648	648	384	1,032		1,032			14
15	Other (specify):* Vol Coordinator	23,623	385	752	24,760	(384)	24,376		24,376			15
16	TOTAL Health Care and Programs	2,874,602	209,776	446,288	3,530,666		3,530,666	(6,446)	3,524,220			16
	C. General Administration											
17	Administrative	76,369			76,369		76,369		76,369			17
18	Directors Fees											18
19	Professional Services			15,856	15,856	9,574	25,430		25,430			19
20	Dues, Fees, Subscriptions & Promotions			29,150	29,150	(9,394)	19,756	(3,178)	16,578			20
21	Clerical & General Office Expenses	191,265	19,556	44,904	255,725	(418)	255,307		255,307			21
22	Employee Benefits & Payroll Taxes			1,058,734	1,058,734		1,058,734		1,058,734			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,468	1,468	238	1,706		1,706			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			67,912	67,912		67,912		67,912			26
27	Other (specify):*											27
28	TOTAL General Administration	267,634	19,556	1,218,024	1,505,214		1,505,214	(3,178)	1,502,036			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,050,265	626,253	1,853,870	6,530,388		6,530,388	(129,956)	6,400,432			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 Piatt County Nursing Home #0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			178,920	178,920		178,920	11,939	190,859			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			121,600	121,600		121,600	(10,500)	111,100			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			300,520	300,520		300,520	1,439	301,959			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			164,188	164,188		164,188		164,188			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,900	54,900		54,900		54,900			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			219,088	219,088		219,088		219,088			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,050,265	626,253	2,373,478	7,049,996		7,049,996	(128,517)	6,921,479			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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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
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	(10,500)	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				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				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 Page 5A	(118,017)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (128,517)		$	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)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (128,517)		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.			$		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

Piatt County Nursing Home

ID# 0020255

Report Period Beginning: 12/1/11

Ending: 11/30/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Fine	$ (670)	20	1
2	Medicaid Audit Recovery	(2,508)	20	2
3	Depreciation	11,939	30	3
4	Manopwer refund & Purchase rebates	(6,446)	10	4
5	Non-Resident meals	(59,203)	1	5
6	Non-Resident meals	(61,129)	2	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**	(118,017)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Piatt County Nursing Home # 0020255 **Report Period Beginning:** 12/1/11 **Ending:** 11/30/12

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	(59,203)	0	0	0	0	0	0	0	0	0	0	(59,203)	1
2	Food Purchase	(61,129)	0	0	0	0	0	0	0	0	0	0	(61,129)	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**	(120,332)	0	0	0	0	0	0	0	0	0	0	(120,332)	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	(6,446)	0	0	0	0	0	0	0	0	0	0	(6,446)	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**	(6,446)	0	0	0	0	0	0	0	0	0	0	(6,446)	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	(3,178)	0	0	0	0	0	0	0	0	0	0	(3,178)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(3,178)	0	0	0	0	0	0	0	0	0	0	(3,178)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(129,956)	0	0	0	0	0	0	0	0	0	0	(129,956)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Piatt County Nursing Home # 0020255 **Report Period Beginning:** 12/1/11 **Ending:** 11/30/12

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	11,939	0	0	0	0	0	0	0	0	0	0	11,939	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,500)	0	0	0	0	0	0	0	0	0	0	(10,500)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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**	1,439	0	0	0	0	0	0	0	0	0	0	1,439	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)**	(128,517)	0	0	0	0	0	0	0	0	0	0	(128,517)	45

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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
NA		NA		NA		

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		NA	$			$	$	1
2	V				NA				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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	Not Applicable								$	NA	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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 [X]

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

Name of Related Organization NA
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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							$	$			$ 121,600	1
2												2
3												3
4												4
5												5
	Working Capital											
6				NA								6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 121,600	9
	B. Non-Facility Related*											
10				NA								10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$ 121,600	15

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

*** 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.)**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost 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.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)	$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2007	NA	8
	2008		9
	2009		10
	2010		11
	2011		12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	$	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.**

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Piatt County Nursing Home COUNTY Piatt

FACILITY IDPH LICENSE NUMBER 0020255

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 2011 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 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	NA	NA	$	$
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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,120 B. General Construction Type: Exterior Brick Frame Comb. Number of Stories 1

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

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

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

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

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

NA

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	Nursing Home	182,592		$ 35,000	1
2					2
3	TOTALS	182,592		$ 35,000	3

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	60		1973	1973	$ 800,000	$	30	$	$	$ 800,000	4
5	36		1975	1974	525,102		30			525,102	5
6	4		1989	1989	863,408	28,780	30	28,780		676,400	6
7	Bldg Proj		1993	1993	244,299	8,143	30	8,143		158,799	7
8											8
	Improvement Type**										
9	Building Improvements			1976	7,130		20			7,130	9
10	Building Improvements			1977	8,236		20			8,236	10
11	Building Improvements			1978	541		20			541	11
12	Building Improvements			1979	4,254		20			4,254	12
13	Building Improvements			1980	170,832		20			170,832	13
14	Building Improvements			1981	6,276		20			6,276	14
15	Building Improvements			1982	6,960		20			6,960	15
16	Building Improvements			1983	56,871		20			56,871	16
17	Building Improvements			1984	1,490		5			1,490	17
18	Building Improvements			1984	1,831		10			1,831	18
19	Building Improvements			1984	7,260		20			7,260	19
20	Building Improvements			1985	962		5			962	20
21	Building Improvements			1985	18,315		20			18,315	21
22	Building Improvements			1986	6,415		10			6,415	22
23	Building Improvements			1986	5,472		20			5,472	23
24	Building Improvements			1987	7,987		5			7,987	24
25	Building Improvements			1987	3,597		10			3,597	25
26	Building Improvements			1987	1,000		15			1,000	26
27	Building Improvements			1987	1,509		20			1,509	27
28	Building Improvements			1988	5,395		5			5,395	28
29	Building Improvements			1988	22,150		15			22,150	29
30	Building Improvements			1988	22,737		20			22,737	30
31	Building Improvements			1989	72,494		15			72,494	31
32	Building Improvements			1989	18,169		5			18,169	32
33	Building Improvements			1990	13,836		15			13,836	33
34	Building Improvements			1991	1,120		5			1,120	34
35	Building Improvements			1991	2,890		10			2,890	35
36	Building Improvements			1991	44,194		15			44,194	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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	Building Improvement	1992	$ 5,532	$	10	$	$	$ 5,532	37
38	Building Improvement	1993	21,036		10			21,036	38
39	Building Improvement	1994	5,888		10			5,888	39
40	Building Improvement	1995	8,381		10			8,381	40
41	Bldg Imp: Admin Office & ARD Remodel; Crash Carts 50's & 60'	1996	7,582		10			7,582	41
42	Bldg Imp: New Pipes & New Roof	1997	227,748	11,388	20	11,388		176,507	42
43	Bldg Imp: New Water Heater	1998	5,377	358	15	358		5,195	43
44	Bldg Imp: Patient Rooms & Halls; Water Heater Installs	1998	4,046	202	20	202		2,932	44
45	Bldg Imp: Security Systm & Heat Pump	1999	17,009		5			17,009	45
46	Bldg Imp: Kitchen Remodel; Halcyon Roof & Remodel	1999	85,221	4,261	20	4,261		57,524	46
47	Bldg Imp: Telephone & Wiring;Handicap; Carrier Units	2000	13,585		10			13,585	47
48	Bldg Imp: Overbed Lights; Dining Room Remodel	2000	23,373	1,558	10	1,558		20,255	48
49	Bldg Imp: Resident Room & Common Area Remodeling	2001	46,868		10			46,868	49
50	Bldg Imp: Carrier Units	2001	3,080	205	15	205		2,463	50
51	Bldg Imp: Garage & Feasibilty Study	2002	4,588	459	10	459		4,588	51
52	Bldg Imp: Overbed Lights; Closet Doors; Convectors	2002	21,597	1,440	15	1,440		15,120	52
53	Bldg Imp: Tile work in Shower Rooms	2002	2,267	113	20	113		1,189	53
54	Bldg Imp: Sprinkler Work	2003	9,840	394	8	394		3,741	54
55	Bldg Imp: Halcyon Kitchen; Beauty shop; admin roof; entry door	2004	13,838	1,384	10	1,384		11,764	55
56	Bldg Imp: Halcyon Awning & Convectors	2004	5,108	341	15	341		2,897	56
57	Bldg Imp: Shower Repair	2004	985	49	20	49		418	57
58	Bldg Imp: Act. Office remodel; paint & Tile; Motor for Boiler	2005	676	68	10	68		509	58
59	Bldg Imp: Air Conditioning 1st & 2nd Stage Compressors	2005	12,416	828	15	828		6,209	59
60	Bldg Imp: Nurse Call System; Fire Wall Work	2006	68,545	6,855	10	6,855		44,556	60
61	Bldg Imp: Concrete Sidewalk	2006	5,695	380	15	380		2,469	61
62	Bldg Imp: Sewer Replacement & Repair	2006	7,193	288	25	288		1,871	62
63	Bldg Imp: Admin Carpet	2007	2,552	510	5	510		2,552	63
64	Bldg Imp: Dining & Kitchen Roof; Oasis Flooring	2007	8,265	1,181	7	1,181		5,905	64
65	Bldg Imp: Nook & 80s Hall Remodel;LR Furnace;water heater; li	2008	64,282	6,428	10	6,428		28,926	65
66	Bldg Imp: Mop Sink	2008	895	45	20	45		202	66
67	Bldg Imp: Sprinkler System	2008	3,288	132	25	132		594	67
68	Bldg Imp: Halcyon Remodel - Cove Base, Chair Rail, Cubicle Cur	2009	50,742	5,074	10	5,074		17,790	68
69	Bldg Imp: Dishroom Remodel-plumbing, flooring, paint,	2009	11,898	793	15	793		2,776	69
70	TOTAL (lines 4 thru 69)		$ 3,722,128	$ 81,657		$ 81,657	$	$ 3,225,057	70

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

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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		$ 3,722,128	$ 81,657		$ 81,657	$	$ 3,225,057	1
2	Bldg Imp: Attic Access between PCNH & MP	2009	528		20			91	2
3	Grnds Imp	1976	954		10			954	3
4	Grnds Imp	1977	2,298		10			2,298	4
5	Grnds Imp	1978	1,729		10			1,729	5
6	Grnds Imp	1979	6,235		10			6,235	6
7	Grnds Imp	1980	3,031		10			3,031	7
8	Grnds Imp	1981	2,803		10			2,803	8
9	Grnds Imp	1982	1,196		10			1,196	9
10	Grnds Imp	1983	1,212		12			1,212	10
11	Grnds Imp	1984	7,796		10			7,796	11
12	Grnds Imp	1986	1,077		10			1,077	12
13	Grnds Imp	1987	6,713		3			6,713	13
14	Grnds Imp	1987	1,118		10			1,118	14
15	Grnds Imp	1989	11,701		10			11,701	15
16	Grnds Imp	1990	2,682		10			2,682	16
17	Grnds Imp	1992	51,409		10			51,409	17
18	Grnds Imp	1993	4,988		10			4,988	18
19	Grnds Imp: New Sign front/rear entrance; restripe lot	1996	9,884		10			9,884	19
20	Grnds Imp: Tree Removal & Evacuation	1998	8,691						20
21	Grnds Imp: ARD Awning; Truck Turnarouns; Sidewalk	1998	6,461		10			6,461	21
22	Grnds Imp: Tile Repair	1999	765		10			765	22
23	Grnds Imp: Conrete Patio	2000	2,107		10			2,107	23
24	Grnds Imp: Landscaping	2001	1,850		5			1,850	24
25	Grnds Imp: Surfacing, Striping * Patching of Parking Lot	2003	14,884	1,861	8	1,861		14,884	25
26	GASB 34 ADJ in 2004	2004	(16,641)					(16,641)	26
27	Grnds Imp: Drive Resurfacing	2007	1,300	87	5	87		478	27
28	Grnds Imp: Fence	2008	6,460	431	15	431		1,937	28
29	Grnds Imp: Smoking Hut	2008	2,637	132	20	132		593	29
30	Grnds Imp: Fence Removal	2009	4,382	292	15	292		1,022	30
31	Halcyon area: floor, walls, plumbing, sinks	2010	307,152	30,715	10	30,715		76,788	31
32	Paint & wallcovering	2010	10,751	2,150	5	2,150		5,375	32
33	Automatic doors	2010	11,346	1,135	10	1,135		2,841	33
34	TOTAL (lines 1 thru 33)		$ 4,201,627	$ 118,460		$ 118,460	$	$ 3,440,434	34

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

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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		$ 4,201,627	$ 118,460		$ 118,460	$	$ 3,440,434	1
2	Chiller water lines	2010	25,169	2,517	10	2,517		6,292	2
3	AC Furnace 180s hall	2010	12,897	1,290	10	1,290		3,225	3
4	Electrical upgrade outlets	2010	3,921	392	10	392		980	4
5	AC unit garage	2010	4,045	809	5	809		2,023	5
6	Grounds-Storm grate & drain repair	2011	5,831	389	15	389		583	6
7	Lighting upgrade & ballasts, etc	2011	10,428	1,043	10	1,043		1,564	7
8	Air conditioner, rooftop, 10 ton	2011	10,094	1,009	10	1,009		1,514	8
9	Boiler	2011	60,063	3,003	20	3,003		4,505	9
10	Closet remodel	2011	5,787	579	10	579		868	10
11	Wiring cable throughout facility	2011	16,178	1,618	10	1,618		1,808	11
12	PCOB-Carpet, Window Treatments, Wall Coverings	2012	38,503	3,850	5	3,850		3,850	12
13	Area B-Carpet, Window Treatments, Wall Coverings	2012	3,318	332	5	332		332	13
14	Emp. Lounge Flooring	2012	4,354	218	10	218		218	14
15	Boiler	2012	29,672	742	20	742		742	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)		$ 4,431,887	$ 136,251		$ 136,251	$	$ 3,468,938	34

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

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	$ 590,622	$ 49,956	$ 49,956	$		$ 431,020	71
72	Current Year Purchases	37,218	4,652	4,652			4,652	72
73	Fully Depreciated Assets	567,831					567,831	73
74								74
75	TOTALS	$ 1,195,671	$ 54,608	$ 54,608	$		$ 1,003,503	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 5,662,558	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 190,859	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 190,859	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)	$ 4,472,441	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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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

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.	/2013	$
13.	/2014	$
14.	/2015	$

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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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? [X] YES [ ] 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	X
HOURS PER CNA	123

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	
IN OTHER FACILITY	X
HOURS PER CNA	60

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		60		60
3	Classroom Wages (a)		4,797		4,797
4	Clinical Wages (b)		2,362		2,362
5	In-House Trainer Wages (c)				
6	Transportation		1,460		1,460
7	Contractual Payments				
8	CNA Competency Tests		124		124
9	TOTALS	$	$ 8,803	$	$ 8,803
10	SUM OF line 9, col. 1 and 2 (e)	$ 8,803			

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	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	3

(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.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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		hrs	$	4,832	$ 86,753	$	4,832	$ 86,753	1
2	Licensed Speech and Language Development Therapist		hrs		2,931	62,501		2,931	62,501	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		5,609	104,282		5,609	104,282	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				57,026		57,026	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Lab					17,898			17,898	12
13	Other (specify):									13
14	TOTAL			$	13,372	$ 271,434	$ 57,026	13,372	$ 328,460	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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/12 (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	$ 766,243	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,930,063		3
4	Supply Inventory (priced at)	42,532		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,417		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Provider Assessment	138,416		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,878,670	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	35,000		13
14	Buildings, at Historical Cost	4,516,873		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,203,167		16
17	Accumulated Depreciation (book methods)	(4,443,325)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in progress	83,550		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,395,265	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,273,935	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 130,283	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	390,889		30
31	Accrued Taxes Payable (excluding real estate taxes)	311,154		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				36
37	A/P related entities	958,013		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,790,338	$	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)**	$ 1,790,338	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,483,596	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,273,935	$	48

***(See instructions.)**

Facility Name & ID Number Piatt County Nursing Home **#** 0020255 **Report Period Beginning:** 12/1/11 **Ending:** 11/30/12

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,526,059	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,526,059	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	159,850	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) **Correction**	(202,313)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (42,463)	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)**	$ 2,483,596	24 *

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

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,710,222	1
2	Discounts and Allowances for all Levels	(1,210,629)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,499,593	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	340,194	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 340,194	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	258	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,997	13
14	Non-Patient Meals	52,621	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	50,925	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,863	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	71,078	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 181,742	23
	D. Non-Operating Revenue		
24	Contributions	1,110,269	24
25	Interest and Other Investment Income***	10,511	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,120,780	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Grants, Etc.	64,388	28
28a	PCS, FIA, PCSS income less expenses	3,149	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 67,537	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,209,846	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,494,508	31
32	Health Care	3,530,666	32
33	General Administration	1,505,214	33
	B. Capital Expense		
34	Ownership	300,520	34
	C. Ancillary Expense		
35	Special Cost Centers	164,188	35
36	Provider Participation Fee	54,900	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,049,996	40
41	**Income before Income Taxes (line 30 minus line 40)****	159,850	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 159,850	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 Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	1,901	2,112	$ 67,259	$ 31.85	1
2	Assistant Director of Nursing	1,937	2,187	54,766	25.04	2
3	Registered Nurses	15,940	17,249	478,165	27.72	3
4	Licensed Practical Nurses	17,595	19,582	499,931	25.53	4
5	CNAs & Orderlies	92,810	97,089	1,520,984	15.67	5
6	CNA Trainees	590	590	7,159	12.13	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	378	378	6,695	17.71	9
10	Activity Assistants	9,667	10,714	134,709	12.57	10
11	Social Service Workers	2,761	3,263	48,680	14.92	11
12	Dietician					12
13	Food Service Supervisor	1,885	2,274	57,836	25.43	13
14	Head Cook					14
15	Cook Helpers/Assistants	32,069	33,552	424,349	12.65	15
16	Dishwashers					16
17	Maintenance Workers	9,706	10,528	168,983	16.05	17
18	Housekeepers	10,237	10,465	141,687	13.54	18
19	Laundry	8,940	9,504	115,174	12.12	19
20	Administrator	1,868	2,131	76,369	35.84	20
21	Assistant Administrator					21
22	Other Administrative	9,280	10,175	191,263	18.80	22
23	Office Manager					23
24	Clerical					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					31
32	Other Health Care(specify)			32,630		32
33	Other(specify) Vol. program			23,623		33
34	TOTAL (lines 1 - 33)	217,564	231,793	$ 4,050,262 *	$ 17.47	34

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

** See instructions.

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		$ 7,674	1-3	35
36	Medical Director		1,200	9-3	36
37	Medical Records Consultant		2,354	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant		6,881	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 18,109		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,908	$ 88,344	10-3	50
51	Licensed Practical Nurses	707	24,955	10-3	51
52	Certified Nurse Assistants/Aides	5,740	131,253	10-3	52
53	TOTAL (lines 50 - 52)	8,355	$ 244,552		53

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karla Bradley	Executive Director	0	$ 76,369
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 76,369

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
Margel S. Peddicord, CPA	Medicaid cost report	$ 2,950
CJ Schlosser & Co.	Medicare cost report	3,450
Polsinellie Shughart	Legal	615
May, Cocagne, & King	Audit	15,856
Quinn Johnson	Legal	2,474
Miller, Tracy, Braun & Wilson	Legal	85
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 25,430

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 72,300
Unemployment Compensation Insurance	37,960
FICA Taxes	305,648
Employee Health Insurance	229,871
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	400,709
EMB awards program	4,420
EMB other employee benefits	7,826
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,058,734

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	$ 3,980
Advertising: Employee Recruitment	1,801
Health Care Worker Background Check	
(Indicate # of checks performed 30)	840
Patient Background Checks 76	760
CLIA Lab & PECOS enrolmt & other	1,492
Life Services Network	5,462
CNHA	435
Employers Association	513
Local Business Association	1,295
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 16,578

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,706
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,706

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

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	NA		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/1/11 Ending: 11/30/12

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **LSN $5,462 & County NH Assoc $435**

(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?

(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?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **36,170** 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.

(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. $ **54,900**
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. $ Has any meal income been offset against related costs? Indicate the amount. $

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients?
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? **NA**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **NA**
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. $ 0

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **May, Cocagne & King**

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

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

Piatt Co. NH
Support Schedules - Travel and Seminar
For the Year Ended November 30, 2012

Month of Service	Name of Individuals Attending	Job Title	Dates Attended	Location	Title of Seminar	Sponsor	*Group Classification	Cost
12-Jan	Karla Bradley	Executive Director		Webinar	Are You Ready for Your Life Safety Code Survey	LSN		$ 97.50
12-May	Karla Bradley	Executive Director		Chicago, IL	LSN Annual Meeting & Exhibition	LSN		$ 1,033.00
12-Jul	Karla Bradley	Executive Director		Webinar	Becoming a Provider of Choice	LSN		$ 109.00
12-Sep	Mindy Allen	Administrative Assistant		Urbana	Mistake Free Grammar & Proofreading	Career Track		$ 149.00
12-Oct	Karla Bradley	Executive Director		Springfield, Il	New Medicaid Eligibility: SMART and Beyond	LSN		$ 145.00
12-Oct	Debbi Stephens	Accounting Assistant		Springfield, Il	New Medicaid Eligibility: SMART and Beyond	LSN		$ 145.00
12-Nov	Karla Bradley	Executive Director		Webinar	Keeping Up with SNF Regulatory Requirements			$ 27.25
						Total		**$ 1,705.75**

See attached Accountant's Preparation Report