

		FOR OHF USE				

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**2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)**

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.

<p>I. IDPH Facility ID Number: <u>0041442</u></p> <p>Facility Name: <u>Lynncrest Manor of Paris</u></p> <p>Address: <u>310 Eads Avenue</u> <u>Paris</u> <u>61944</u> Number City Zip Code</p> <p>County: <u>Edgar</u></p> <p>Telephone Number: <u>(217) 465-5395</u> Fax # <u>(217) 463-2242</u></p> <p>IDPA ID Number: <u>371346156004</u></p> <p>Date of Initial License for Current Owners: <u>04/01/96</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 634-3400</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1155 673 1291 820">Officer or Administrator of Provider</td> <td data-bbox="1291 673 1950 738">(Signed) _____ (Date) _____</td> </tr> <tr> <td data-bbox="1155 738 1291 820"></td> <td data-bbox="1291 738 1950 803">(Type or Print Name) _____</td> </tr> <tr> <td data-bbox="1155 803 1291 820"></td> <td data-bbox="1291 803 1950 868">(Title) _____</td> </tr> <tr> <td data-bbox="1155 820 1291 1031">Paid Preparer</td> <td data-bbox="1291 820 1950 885">(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td data-bbox="1155 885 1291 1031"></td> <td data-bbox="1291 885 1950 950">(Print Name and Title) _____</td> </tr> <tr> <td data-bbox="1155 950 1291 1031"></td> <td data-bbox="1291 950 1950 1015">(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td data-bbox="1155 1015 1291 1031"></td> <td data-bbox="1291 1015 1950 1031">(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="right">MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Date) _____		(Type or Print Name) _____		(Title) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____		(Print Name and Title) _____		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>		(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																					
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris

0041442 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	62	Skilled (SNF)	62	22,630	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	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		2 Public Aid Recipient	3 Private Pay	4 Other		
8	SNF			1,035	1,035	8
9	SNF/PED					9
10	ICF	12,520	2,834		15,354	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,520	2,834	1,035	16,389	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.42%

D. How many bed-hold days during this year were paid by Public Aid? 0 (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 Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?
Date started 04/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES Date 02/98 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 8 and days of care provided 1,035

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/03 Fiscal Year: 12/31/03

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

STATE OF ILLINOIS

Facility Name & ID Number Lyncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/03 Ending: 12/31/03

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

	Operating Expenses	Costs Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	85,821	5,762	5,341	96,924		96,924		96,924		1
2	Food Purchase		70,825		70,825		70,825	(130)	70,695		2
3	Housekeeping	48,209	4,367		52,576		52,576		52,576		3
4	Laundry	35,362	660		36,022		36,022		36,022		4
5	Heat and Other Utilities			46,642	46,642		46,642	154	46,796		5
6	Maintenance	21,928	892	27,206	50,026		50,026		50,026		6
7	Other (specify):*										7
8	TOTAL General Services	191,320	82,506	79,189	353,015		353,015	24	353,039		8
B. Health Care and Programs											
9	Medical Director			6,900	6,900		6,900		6,900		9
10	Nursing and Medical Records	571,472	32,418	8,916	612,806		612,806		612,806		10
10a	Therapy			109,992	109,992		109,992		109,992		10a
11	Activities	18,475	413	1,775	20,663		20,663		20,663		11
12	Social Services	18,595		1,178	19,773		19,773		19,773		12
13	Nurse Aide Training										13
14	Program Transportation			1,157	1,157		1,157		1,157		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	608,542	32,831	129,918	771,291		771,291		771,291		16
C. General Administration											
17	Administrative	51,522		13,103	64,625		64,625	(13,103)	51,522		17
18	Directors Fees										18
19	Professional Services			14,219	14,219		14,219		14,219		19
20	Dues, Fees, Subscriptions & Promotions			1,102	1,102		1,102	23	1,125		20
21	Clerical & General Office Expenses	64,102	7,216	8,276	79,594		79,594	8,643	88,237		21
22	Employee Benefits & Payroll Taxes			105,279	105,279		105,279	3,835	109,114		22
23	Inservice Training & Education			70	70		70		70		23
24	Travel and Seminar			160	160		160		160		24
25	Other Admin. Staff Transportation			746	746		746		746		25
26	Insurance-Prop.Liab.Malpractice			40,772	40,772		40,772	5,924	46,696		26
27	Other (specify):*										27
28	TOTAL General Administration	115,624	7,216	183,727	306,567		306,567	5,322	311,889		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	915,486	122,553	392,834	1,430,873		1,430,873	5,346	1,436,219		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.

** See schedule of adjustment attached at end of cost report.

Facility Name & ID Number

Lynncrest Manor of Paris

#0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			5,507	5,507		5,507	88,844	94,351			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			38,703	38,703		38,703	187,500	226,203			32
33	Real Estate Taxes							32,228	32,228			33
34	Rent-Facility & Grounds			276,000	276,000		276,000	(270,595)	5,405			34
35	Rent-Equipment & Vehicles			969	969		969	1,037	2,006			35
36	Other (specify):* MIP expense							8,924	8,924			36
37	TOTAL Ownership			321,179	321,179		321,179	47,938	369,117			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		3,711		3,711		3,711		3,711			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			32,850	32,850		32,850		32,850			42
43	Other (specify):* Nonallowable Costs			50,018	50,018		50,018	(50,018)				43
44	TOTAL Special Cost Centers		3,711	82,868	86,579		86,579	(50,018)	36,561			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	915,486	126,264	796,881	1,838,631		1,838,631	3,266	1,841,897			45

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

**See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning: 01/01/03

Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(130)	2		4
5	Telephone, TV & Radio in Resident Rooms	(557)	43		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
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,053)	43		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	(10,485)	43		18
19	Entertainment				19
20	Contributions	(30)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(33,371)	43		24
25	Fund Raising, Advertising and Promotional	(938)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(313)	43		28
29	Other-Attach Schedule See Attached Schedule 5A	(7,320)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (54,197)		\$	30

OHF USE ONLY					
48		49	50	51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	57,463		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 57,463		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 3,266		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lynncrest Manor of Paris
Provider #0041442
12/31/2003

Schedule 5A

VI. ADJUSTMENT DETAIL (continued)

	<u>Amount</u>	<u>Reference</u>
To disallow Radiology	(803)	43
To disallow Laboratory	(1,963)	43
To disallow Urological	(505)	43
Non-allowable Finance Charges	(4,049)	32
Total line 29	<u>(7,320)</u>	

Lyncrest Manor of Paris

ID# 0041442

Report Period Beginning: 01/01/03

Ending: 12/31/03

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
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
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	0	49

See Accountants' Compilation Report

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lyncrest Manor of Paris# 0041442 Report Period Beginning:

01/01/03

Ending: 12/31/03

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(130)	0	0	0	0	0	0	0	0	0	0	(130)	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	154	0	0	0	0	0	0	0	0	0	154	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	(130)	154	0	0	0	0	0	0	0	0	0	24	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	Nurse Aide 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	(13,103)	0	0	0	0	0	0	0	0	0	(13,103)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	23	0	0	0	0	0	0	0	0	0	23	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	8,475	168	0	0	0	0	0	0	0	0	8,643	21
22	Employee Benefits & Payroll Taxes	0	3,835	0	0	0	0	0	0	0	0	0	3,835	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	199	5,725	0	0	0	0	0	0	0	0	5,924	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	(571)	5,893	0	0	0	0	0	0	0	0	5,322	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(130)	(417)	5,893	0	0	0	0	0	0	0	0	5,346	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	994	87,850	0	0	0	0	0	0	0	0	88,844	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	7,534	184,015	0	0	0	0	0	0	0	0	191,549	32
33	Real Estate Taxes	0	0	32,228	0	0	0	0	0	0	0	0	32,228	33
34	Rent-Facility & Grounds	0	5,405	(276,000)	0	0	0	0	0	0	0	0	(270,595)	34
35	Rent-Equipment & Vehicles	0	1,037	0	0	0	0	0	0	0	0	0	1,037	35
36	Other (specify):*	0	0	8,924	0	0	0	0	0	0	0	0	8,924	36
37	TOTAL Ownership	0	14,970	37,017	0	51,987	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):*	(46,747)	0	0	0	0	0	0	0	0	0	0	(46,747)	43
44	TOTAL Special Cost Centers	(46,747)	0	0	0	0	0	0	0	0	0	0	(46,747)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(46,877)	14,553	42,910	0	10,586	45							

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
DSI partners, LLC (owned 70% by Jerry Neal, and 15% each by Sherry Borum-Neal and Ronald Mangum)	100%	Lyncrest Manor of Auburn	Auburn	DSI Management Services, Inc.	Peoria	Management Co

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

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

1 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	5 Utilities	\$	DSI Management Services, Inc.	A	\$ 154	\$ 154 1
2	V	17 Management Fees	13,103	DSI Management Services, Inc.	A		(13,103) 2
3	V	19 Professional Services		DSI Management Services, Inc.	A	23	23 3
4	V	21 Clerical & General Office Exp.		DSI Management Services, Inc.	A	8,475	8,475 4
5	V	22 Employee Benefits		DSI Management Services, Inc.	A	3,835	3,835 5
6	V	26 Insurance - Prop. Liability		DSI Management Services, Inc.	A	199	199 6
7	V	30 Depreciation		DSI Management Services, Inc.	A	994	994 7
8	V	32 Interest		DSI Management Services, Inc.	A	7,534	7,534 8
9	V	34 Rent - Facility & Grounds		DSI Management Services, Inc.	A	5,405	5,405 9
10	V	35 Rent - Equipment & Vehicles		DSI Management Services, Inc.	A	1,037	1,037 10
11	V						
12	V						
13	V						
14	Total		\$ 13,103			\$ 27,656	\$ * 14,553 14

A = Owned 100% by Jerry Neal

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item			Name of Related Organization					
15	V	21	Clerical & General Office Expense	\$		Lyncrest Realty Associates of Paris	100.00%	\$ 168	\$ 168	15
16	V	26	Insurance			Lyncrest Realty Associates of Paris	100.00%	5,725	5,725	16
17	V	30	Depreciation			Lyncrest Realty Associates of Paris	100.00%	87,850	87,850	17
18	V	32	Interest			Lyncrest Realty Associates of Paris	100.00%	184,015	184,015	18
19	V	33	Real Estate Taxes			Lyncrest Realty Associates of Paris	100.00%	32,228	32,228	19
20	V	34	Rent - Facility and Grounds		276,000	Lyncrest Realty Associates of Paris	100.00%		(276,000)	20
21	V	36	MIP Expense			Lyncrest Realty Associates of Paris	100.00%	8,924	8,924	21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total			\$ 276,000				\$ 318,910	\$ * 42,910	39

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

Facility Name & ID Number Lyncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6				N/A							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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris

0041442 Report Period Beginning: 01/01/03

Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization DSI Management Services, Inc.
 Street Address 4239 War Memorial Dr.
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 685-0595
 Fax Number (309) 685-9596

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Number of Beds	2	\$ 328	\$	62	\$ 154	1
2	20	Licenses, Fees, Subscriptions	Number of Beds	2	50		62	23	2
3	21	Clerical & Gen. Office Exp.	Number of Beds	2	18,044		62	8,475	3
4	22	Employee Benefits	Number of Beds	2	8,164		62	3,835	4
5	26	Insurance - Property Liability	Number of Beds	2	423		62	199	5
6	30	Depreciation	Number of Beds	2	2,116		62	994	6
7	32	Interest	Number of Beds	2	16,041		62	7,534	7
8	34	Rent - Facility & Grounds	Number of Beds	2	11,507		62	5,405	8
9	35	Rent - Equipment & Vehicles	Number of Beds	2	2,207		62	1,037	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				\$ 58,880	\$		\$ 27,656	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris# 0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	Name of Lender	2		3	4	5	6		7	8	9	10
			Related**					Purpose of Loan	Monthly Payment Required				
			YES	NO				Original	Balance				
		A. Directly Facility Related											
		Long-Term											
1		Huntoon Paige/Prudential		X	Mortgage	\$13,151.00	01/22/98	\$ 1,900,000	\$ 1,822,383	02/01/33	0.0775	\$ 177,576	1
2		Carol Fleming		X	Loan	\$4,231.00	02/02/98	300,000	185,422	07/01/06	0.3090	23,460	2
3		NCS Lease		X	Hardware/Software	\$505.00	10/31/98	20,207	10,974	09/30/03	0.1429		3
4		Southe Pointe		X	Improvements	\$1,810.00	12/27/01	73,413	44,792	12/27/02	P+.0200	5,296	4
5													5
		Working Capital											
6									Amortization of loan costs			3,126	6
7													7
8													8
9		TOTAL Facility Related				\$19,697.00		\$ 2,293,620	\$ 2,063,571			\$ 209,458	9
		B. Non-Facility Related*											
10									Allocated from DSI Management Svcs.			7,534	10
11									Miscellaneous interest			13,742	11
12									Less: Non-allowable interest			(4,049)	12
13									Less: Offset of interest income			(482)	13
14		TOTAL Non-Facility Related						\$	\$			\$ 16,745	14
15		TOTALS (line 9+line14)						\$ 2,293,620	\$ 2,063,571			\$ 226,203	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 8,924 Line # 36* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lyncrest Manor of Paris COUNTY Edgar

FACILITY IDPH LICENSE NUMBER 0041442

CONTACT PERSON REGARDING THIS REPORT Allan Herrmann

TELEPHONE (309) 685-0595 x306 FAX #: (309) 685-9596

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. 09-19-06-300-018	S6 T13 R11 - PT NW SW	\$ 32,414.00	\$ 32,414.00
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>32,414.00</u>	\$ <u>32,414.00</u>

B. Real Estate Tax Cost Allocation:

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (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 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill whic is normally paid during 2003.

See Accountants' Compilation Report

Facility Name & ID Number Lyncrest Manor of Paris# 0041442 Report Period Beginning:01/01/03 Ending: 12/31/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,020 B. General Construction Type: Exterior Concrete Frame Steel Number of Stories OneC. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

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

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

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

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A3. Current Period Amortization: N/A 4. Dates Incurred: N/ANature of Costs: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident care</u>	<u>128,700</u>	<u>1998</u>	<u>\$ 25,850</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	128,700		\$ 25,850	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	62	1998	1977	\$ 1,536,550	\$	40	\$ 38,414	\$ 38,414	\$ 225,023	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Air Conditioner		1996	552		10	55	55	406	9
10	Roof Repair		1996	3,770		20	188	188	1,434	10
11	Smoke Detectors		1997	3,580		15	239	239	1,673	11
12	Air Conditioner		1997	789		10	79	79	520	12
13	Plumbing		1997	2,555		15	170	170	1,119	13
14	Remodeling		1997	723		15	48	48	293	14
15	2 Air Conditioners		1997	1,105		10	111	111	726	15
16	Asbestos Removal		1998	15,112		15	1,007	1,007	5,694	16
17	Floor Tile		1998	24,517		15	1,634	1,634	9,030	17
18	Electric Wiring		1998	5,272		15	351	351	1,784	18
19	Water Heater		1998	8,000		15	533	533	3,065	19
20	Plumbing		1999	625	42	15	42		189	20
21	Security Alarm Doors		1999	2,836	189	15	189		851	21
22	Security Alarm Horns		1999	785	52	15	52		237	22
23	Sprinkler System		1999	6,855	457	15	457		2,057	23
24	Carpentry on ceiling		1999	2,950		15	197	197	866	24
25	Security Horns and Detectors		1999	3,180		15	212	212	954	25
26	Upgrade fire alarm system		1999	5,810		15	387	387	1,742	26
27	Heaters		1999	2,036		15	136	136	612	27
28	Sprinkler System		1999	55,627		15	3,708	3,708	16,686	28
29	Roofing		1999	10,500		15	700	700	3,150	29
30	Electric Wiring		1999	3,356		15	224	224	1,008	30
31	Cabinets		1999	3,036		15	202	202	909	31
32	Handrail		1999	7,338		15	490	490	2,203	32
33	Lumber		1999	1,702		15	113	113	509	33
34	Progress Light		1999	1,700		15	113	113	509	34
35	Electric Wiring/Fire Alarm		2000	5,586	328	15	328		1,272	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Sprinkler System	2000	\$ 7,239	\$	15	\$ 483	\$ 483	\$ 1,932		37
38	Window Treatments	2000	350		10	35	35	140		38
39	Carpeting	2000	1,383		15	92	92	368		39
40	Asphalt Paving	2000	9,850		15	657	657	2,628		40
41	Lumber for Doors	2000	3,280		15	219	219	876		41
42	Roof Repair	2000	3,178		15	212	212	848		42
43	Smoke Detectors	2000	5,571		15	371	371	1,484		43
44	Sprinklers	2001	9,582		15	639	639	1,564		44
45	Remodel Bathrooms	2001	17,341		15	1,156	1,156	2,879		45
46	Heating Architect Designs	2001	18,500		15	1,233	1,233	2,877		46
47	Fire Alarms	2001	6,977		15	465	465	1,008		47
48	Nurse Call Station	2001	17,940		15	1,196	1,196	2,594		48
49	Remodeling of Resident Closets	2001	1,357		15	90	90	188		49
50	Sewer Line	2001	1,000	67	15	67		150		50
51	Remodeling Bathrooms	2002	2,929		15	195	195	293		51
52	Remodeling Showers	2002	5,193		15	346	346	519		52
53	Remodeling Hallway and Entranceway	2002	1,329		15	89	89	138		53
54										54
55										55
56										56
57										57
58										58
59										59
60										60
61										61
62										62
63										63
64										64
65										65
66										66
67										67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 1,829,446	\$ 1,135		\$ 57,924	\$ 56,789	\$ 305,007		70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lyncrest Manor of Paris

0041442

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 272,192	\$ 3,154	\$ 34,215	\$ 31,061	5-10	\$ 191,353	71
72	Current Year Purchases	3,749	187	187		10	187	72
73	Fully Depreciated Assets							73
74	Management Company Allocation			994	994			74
75	TOTALS	\$ 275,941	\$ 3,341	\$ 35,396	\$ 32,055		\$ 191,540	75

D. Vehicle Depreciation (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	Resident care	1993 Ford van	1996	\$ 7,162	\$ 895	\$ 895		8	\$ 6,937	76
77	Resident care	A/C replacement on van	1999	1,087	136	136		8	601	77
78										78
79										79
80	TOTALS			\$ 8,249	\$ 1,031	\$ 1,031			\$ 7,538	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$	2,139,486	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	5,507	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$	94,351	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	88,844	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	504,085	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 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 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5		<u>Management company allocation</u>		<u>5,405</u>			5
6							6
7	TOTAL			\$ <u>5,405</u>			7

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2004</u>	\$ _____
13.	<u>/2005</u>	\$ _____
14.	<u>/2006</u>	\$ _____

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 None
N/A

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

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

15. Is Movable equipment rental included in building rental? YES NO
 16. Rental Amount for movable equipment: \$ 2,006 Description: Dishwasher \$396; copier \$313; Misc. rental \$260, Management company allocation \$1,037.
 (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.

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

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____</p>	<p>3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

	Facility			
	1	2	3	4
	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 Nurse Aide Competency Tests				
9 TOTALS	\$	\$	\$	\$
10 SUM OF line 9, col. 1 and 2 (e)	\$			

- (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 aide 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 aides.

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF AIDES TRAINED

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

- (e) The total amount of Drop-out and Completed Costs for your own aides 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 aides.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost	Units	Cost				
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	10A(3)	hrs	\$	394	\$	25,593				394	\$	25,593	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		95		7,337				95		7,337	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10A(3)	hrs		1,186		77,062				1,186		77,062	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	39(2)	# of prescripts							3,711			3,711	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify):													13
14	TOTAL			\$	1,675	\$	109,992	\$	3,711		1,675	\$	113,703	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 nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lynncrest Manor of Paris

Provider #: 0041442

01/01/03 to 12/31/03

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
	L39, C3			
Total			<u>0</u>	<u>0</u>

See Accountants' Compilation Report

STATE OF ILLINOIS

Facility Name & ID Number Lyncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/03 Ending: 12/31/03
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/03 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 831	\$ 113,233	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>30,321</u>)	362,143	829,743	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	4,186	8,048	6
7	Other Prepaid Expenses	56,388	58,135	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due to related parties</u>	86,152	85,880	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 509,700	\$ 1,095,039	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		25,850	13
14	Buildings, at Historical Cost	16,005	1,828,446	14
15	Leasehold Improvements, at Historical Cost	1,000	1,000	15
16	Equipment, at Historical Cost	39,226	284,190	16
17	Accumulated Depreciation (book methods)	(30,274)	(504,085)	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) <u>Loan costs</u>		90,908	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 25,957	\$ 1,726,309	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 535,657	\$ 2,821,348	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,050,165	\$ 1,156,551	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	61,091	61,091	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		32,414	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Due from related parties</u>	1,197,204	1,306,929	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,308,460	\$ 2,556,985	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	55,135	1,878,149	39
40	Mortgage Payable	185,422	185,422	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)	\$ 240,557	\$ 2,063,571	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,549,017	\$ 4,620,556	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,013,360)	\$ (1,799,208)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 535,657	\$ 2,821,348	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,893,725)	1
2	Restatements (describe):		2
3	Prior Period Adjustment	16,362	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,877,363)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(135,997)	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)	\$ (135,997)	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)	\$ (2,013,360)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Lyncrest Manor of Paris# 0041442Report Period Beginning: 01/01/03Ending: 12/31/03

Page 19

12/31/03

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 1,538,447	1
2	Discounts and Allowances for all Levels	(58,376)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,480,071	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	175,432	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 175,432	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	130	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	31,843	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	704	19
20	Radiology and X-Ray		20
21	Other Medical Services	3,999	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 36,676	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Prior Year Liability Insurance Premium Refund	10,197	28
28a	Miscellaneous Income	258	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,455	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,702,634	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	353,015	31
32	Health Care	771,291	32
33	General Administration	306,567	33
B. Capital Expense			
34	Ownership	321,179	34
C. Ancillary Expense			
35	Special Cost Centers	53,729	35
36	Provider Participation Fee	32,850	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,838,631	40
41	Income before Income Taxes (line 30 minus line 40)**	(135,997)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (135,997)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation. This entity files as part of a combined cash basis return.

*** 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 **Lyncrest Manor of Paris**

0041442

Report Period Beginning: **01/01/03**

Ending: **12/31/03**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,160	\$ 41,412	\$ 19.17	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,021	6,463	120,580	18.66	3
4	Licensed Practical Nurses	7,501	7,956	121,853	15.32	4
5	Nurse Aides & Orderlies	28,234	29,568	235,248	7.96	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,776	2,050	17,222	8.40	8
9	Activity Director					9
10	Activity Assistants	2,492	2,686	18,475	6.88	10
11	Social Service Workers	1,916	2,009	18,595	9.26	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	12,064	12,597	85,821	6.81	15
16	Dishwashers					16
17	Maintenance Workers	2,507	2,583	21,928	8.49	17
18	Housekeepers	7,560	7,895	48,209	6.11	18
19	Laundry	5,497	5,670	35,362	6.24	19
20	Administrator	2,080	2,080	51,522	24.77	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,808	3,879	64,102	16.53	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	512	512	3,590	7.01	31
32	Other Health Care Plan Coord.	1,935	2,134	31,567	14.79	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	85,983	90,242	\$ 915,486 *	\$ 10.14	34

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	99	\$ 4,975	1(3)	35
36	Medical Director	Monthly	6,900	9(3)	36
37	Medical Records Consultant	Monthly	243	10(3)	37
38	Nurse Consultant	115	5,750	10(3)	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	27	1,775	11(3)	44
45	Social Service Consultant	18	1,178	12(3)	45
46	Other(specify) <u>Lab</u>	Monthly	265	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	259	\$ 21,086		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	21	\$ 1,090	10(3)	50
51	Licensed Practical Nurses	40	1,568	10(3)	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	61	\$ 2,658		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Lynncrest Manor of Paris
Provider #: 0041442
01/01/03 to 12/31/03

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 14,219

Allocated from Management Company

Allocated from Real Estate Entity

Total (agree to Schedule V, line 19, column 8) 14,219

See Accountants' Compilation Report

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										
1	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year									
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	
2	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	
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 Lyncrest Manor of Paris# 0041442Report Period Beginning: 01/01/03Ending: 12/31/03**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? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political 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? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,930 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 of Public Aid during this cost report period. \$ 32,850
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 of Public Aid, 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 benefit: on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 130
- (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? 61%
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? 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 The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. 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 \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

Lyncrest Manor of Pari

12:26 PM 11/04/05

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	3,266	equal to	3,266	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	226,203	equal to	226,203	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	32,228	equal to	32,228	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	94,351	equal to	94,351	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	5,405	equal to	5,405	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,006	equal to	2,006	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	109,992	equal to	109,992	0	O.K.	Pg16 Z12+Z14...	N/A/B	1-4,40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	3,711	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	353,015	equal to	353,015	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	771,291	equal to	771,291	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	306,567	equal to	306,567	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	321,179	equal to	321,179	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	53,729	equal to	53,729	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24++	N/A	38b41+43	4
Income Stat. Prov. Partic.	32,850	equal to	32,850	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	522,683	equal to	571,472	-48,789	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-License Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	18,475	equal to	18,475	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	18,595	equal to	18,595	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	85,821	equal to	85,821	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	21,928	equal to	21,928	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	48,209	equal to	48,209	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	35,362	equal to	35,362	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	51,522	equal to	51,522	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	64,102	equal to	64,102	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	915,486	equal to	915,486	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	4,975	< or = to	5,341	-366	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	6,900	< or = to	6,900	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	8,651	< or = to	8,916	-265	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	1,775	< or = to	1,775	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,178	< or = to	1,178	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	51,522	equal to	51,522	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	13,103	equal to	13,103	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	14,219	equal to	14,219	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	109,114	equal to	109,114	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	1,125	equal to	1,125	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	160	equal to	160	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	32,850	equal to	32,850	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	3,835	-3,835	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	1,035	equal to	1,035	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	57,463	equal to	57,463	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4f	B.	14	8
Total loan balance	2,063,571	equal to	2,063,571	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	32,414	equal to	32,414	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	25,850	equal to	25,850	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	1,829,446	equal to	1,829,446	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	284,190	equal to	284,190	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	504,085	equal to	504,085	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-2,013,360	equal to	-2,013,360	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-135,997	equal to	-135,997	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	535,657	equal to	535,657	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Capital Costs Data
 Change year (Comment) _____
 Facility Name _____
 Location/Address of Facility _____
 (USA No.) _____
 IF REATED, have facilities been continuously owned from an unexpired party since prior to January 1, 1975 (P or N) _____
 or since the first day of construction for buildings constructed since January 1, 1975? _____
 Cost Report No. _____
 Loaned Beds _____
 1988 Property Tax (COST) _____
 1991 Property Tax (NOTE) _____
 FY 1991 Capital Cost _____

YOU MUST CHOOSE THE CAPITAL COST THAT IS LISTED TO THE COST REPORT TO COSTS INCLUDED ON PAGES 17 THROUGH 20 (PART A) OF LCL, OR
 12/28/88 PM
 881842

CAPITAL CALCULATIONS
 A. Determine the base year for your building from Work Table A.
 B. Determine the Building Specific historical cost per bed.
 C. Obtain the Uniform Building Value from Table 1.
 D. The value will be calculated through a knowledge of the uniform building value from step C and the building specific historical cost per bed from step B.
 E. Double the historical value from step D by 20% days to obtain a per diem historical value adjustment.
 F. Multiply the per diem historical value from step E by the applicable rate of return to obtain the building base price. (The rate of return is 1% for 1979 and later base years and 8 1/2% for 1970 and other base years.)
 G. Add 20% to cover the acquisition, construction and working capital.
 H. Add Lines F & G to obtain the preliminary capital cost.
 I. Implementation Capital Rate. (This step does not apply if the facility has been constructed or purchased after FY 91.)
 J. Property Tax. Property taxes are based from the Long Term Care Property Tax Department which was submitted to the Department of Public Aid during FY 93. Reconciliation for any applicable taxes is based upon the actual 1993 taxes for which the nursing home was assessed. The formula used is a follow:
 K. Total Capital Rate for FY 94.
 L. Enter the greater of the stratified system rate from Line K or the implementation capital rate from Line I.
 M. Add Property Tax from Line J.
 N. Total capital rate from Lines L & M.

Column	Year	Adjusted	Year	Adjusted
1970	1971	1972	1973	1974
Cost	Cost	Cost	Cost	Cost
(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5
6	7	8	9	10
11	12	13	14	15
16	17	18	19	20
21	22	23	24	25
26	27	28	29	30
31	32	33	34	35
36	37	38	39	40
41	42	43	44	45
46	47	48	49	50
51	52	53	54	55
56	57	58	59	60
61	62	63	64	65
66	67	68	69	70
71	72	73	74	75
76	77	78	79	80
81	82	83	84	85
86	87	88	89	90
91	92	93	94	95
96	97	98	99	100

WORK TABLE A

Year	Column	Year	Column
1970	1971	1972	1973
Cost	Cost	Cost	Cost
(\$)	(\$)	(\$)	(\$)
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

TABLE 1

Table 1 Uniform Building Value	Column								
1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

TABLE 2

| Column |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 |
| Cost |
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

TABLE 3

| Column |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 |
| Cost |
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

TABLE 4

| Column |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 |
| Cost |
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

Base year
 Total of Column C of Base of Column B + Base Year
 14432928 102480 80,000,000
 Base Year = 1980

TABLE 5

| Column |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 |
| Cost |
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

TABLE 6

| Column |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 |
| Cost |
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	85,821	5,762	5,341	96,924	0	96,924	0	96,924
2. Food Purchase	0	70,825	0	70,825	0	70,825	-130	70,695
3. Housekeeping	48,209	4,367	0	52,576	0	52,576	0	52,576
4. Laundry	35,362	660	0	36,022	0	36,022	0	36,022
5. Heat and Other Utilities	0	0	46,642	46,642	0	46,642	154	46,796
6. Maintenance	21,928	892	27,206	50,026	0	50,026	0	50,026
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	191,320	82,506	79,189	353,015	0	353,015	24	353,039
9. Medical Director	0	0	6,900	6,900	0	6,900	0	6,900
10. Nursing & Medical Records	571,472	32,418	8,916	612,806	0	612,806	0	612,806
10a. Therapy	0	0	109,992	109,992	0	109,992	0	109,992
11. Activities	18,475	413	1,775	20,663	0	20,663	0	20,663
12. Social Services	18,595	0	1,178	19,773	0	19,773	0	19,773
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	1,157	1,157	0	1,157	0	1,157
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	608,542	32,831	129,918	771,291	0	771,291	0	771,291
17. Administrative	51,522	0	13,103	64,625	0	64,625	-13,103	51,522
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	14,219	14,219	0	14,219	0	14,219
20. Fees, Subscriptions & Promotion	0	0	1,102	1,102	0	1,102	23	1,125
21. Clerical & General Office	64,102	7,216	8,276	79,594	0	79,594	8,643	88,237
22. Employee Benefits & Payroll	0	0	105,279	105,279	0	105,279	3,835	109,114
23. Inservice Training & Education	0	0	70	70	0	70	0	70
24. Travel and Seminar	0	0	160	160	0	160	0	160
25. Other Admin. Staff Trans	0	0	746	746	0	746	0	746
26. Insurance-Prop.Liab.Malpractice	0	0	40,772	40,772	0	40,772	5,924	46,696
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	115,624	7,216	183,727	306,567	0	306,567	5,322	311,889
29. Total General Administrative	915,486	122,553	392,834	1,430,873	0	1,430,873	5,346	1,436,219
30. Depreciation	0	0	5,507	5,507	0	5,507	88,844	94,351
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	38,703	38,703	0	38,703	187,500	226,203
33. Real Estate	0	0	0	0	0	0	32,228	32,228
34. Rent - Facility & Grounds	0	0	276,000	276,000	0	276,000	-270,595	5,405
35. Rent - Equipment & Vehicles	0	0	969	969	0	969	1,037	2,006
36. Other (specify):*	0	0	0	0	0	0	8,924	8,924
37. Total Ownership	0	0	321,179	321,179	0	321,179	47,938	369,117
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	3,711	0	3,711	0	3,711	0	3,711
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	32,850	32,850	0	32,850	0	32,850
43. Other (specify):*	0	0	50,018	50,018	0	50,018	-50,018	0
44. Total Special Cost Ce	0	3,711	82,868	86,579	0	86,579	-50,018	36,561
45. Grand Total	915,486	126,264	796,881	1,838,631	0	1,838,631	3,266	1,841,897

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	831	113,233
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	362,143	829,743
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	4,186	8,048
7. Other Prepaid Expenses	56,388	58,135
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	86,152	85,880
10. Total current assets	509,700	1,095,039
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	25,850
14. Buildings, at Historical Cost	16,005	1,826,726
15. Leasehold Improvements, Historical Cost	1,000	1,000
16. Equipment, at Historical Cost	39,226	285,910
17. Accumulated Depreciation (book methods)	-30,274	-504,085
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	90,908
23. other (specify):	0	0
24. Total Long-Term Assets	25,957	1,726,309
25. Total Assets	535,657	2,821,348
CURRENT LIABILITIES		
26. Accounts Payable	1,050,165	1,156,551
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	61,091	61,091
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	32,414
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,197,204	1,306,929
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	2,308,460	2,556,985
LONG TERM LIABILITES		
39. Long-Term Notes Payable	55,135	1,878,149
40. Mortgage Payable	185,422	185,422
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	240,557	2,063,571
46. Total Liabilities	2,549,017	4,620,556
47. Total Equity	-1,973,660	-1,799,208
48. Total Liabilities and Equity	575,357	2,821,348

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	1,538,447
2. Discounts and Allowances for all Levels	-58,376
Subtotal - Inpatient Care	1,480,071
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	175,432
7. Oxygen	0
Subtotal - Ancillary Revenue	175,432
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	130
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	31,843
18. Sale of Supplies to Non-Patients	0
19. Laboratory	704
20. Radiology and X-Ray	0
21. Other Medical Services	3,999
22. Laundry	0
Subtotal - Other Operating Revenue	36,676
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	10,455
28. Other Revenue (specify):	0
Subtotal - Other Revenue	10,455
30. Total Revenue	1,702,634
31. General Services	353,015
32. Health Care	771,291
33. General Administration	306,567
34. Ownership	321,179
35. Special Cost Centers	53,729
35. Provider Participation Fee	32,850
37. Other	0
40. Total Expenses	1,838,631
41. Income Before Income Taxes	-135,997
42. Income Taxes	0
43. Net Income or Loss for the Year	-135,997

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- 23 Provider Participation fee is linked from page 4