

Facility Name & ID Number Rest Haven Central

0007534 Report Period Beginning: 01/01/06 Ending: 12/31/06

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	95	Skilled (SNF)	95	34,675	1
2		Skilled Pediatric (SNF/PED)			2
3	98	Intermediate (ICF)	98	35,770	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	193	TOTALS	193	70,445	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	10,460	5,759	15,661	31,880	8
9	SNF/PED					9
10	ICF	24,614	8,419		33,033	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,074	14,178	15,661	64,913	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.15%

D. How many bed-hold days during this year were paid by the Department? 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 02/01/1960

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 95 and days of care provided 15,661

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/06 Fiscal Year: 12/31/06

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

Facility Name & ID Number Rest Haven Central # 0007534 Report Period Beginning: 01/01/06 Ending: 12/31/06

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	3,169	8,569	673,752	685,490	685,490		685,490			1
2	Food Purchase		523,700		523,700	523,700	18,190	541,890			2
3	Housekeeping	319,164	79,441		398,605	398,605		398,605			3
4	Laundry	61,187	25,380		86,567	86,567	(7,622)	78,945			4
5	Heat and Other Utilities			196,054	196,054	196,054	16,149	212,203			5
6	Maintenance	104,573		215,041	319,614	319,614	(28,129)	291,485			6
7	Other (specify):* Mgmt Alloc of Benefit						772	772			7
8	TOTAL General Services	488,093	637,090	1,084,847	2,210,030	2,210,030	(640)	2,209,390			8
	B. Health Care and Programs										
9	Medical Director			15,000	15,000	15,000		15,000			9
10	Nursing and Medical Records	4,059,805	421,301	466,132	4,947,238	4,947,238		4,947,238			10
10a	Therapy			1,080,269	1,080,269	1,080,269		1,080,269			10a
11	Activities	96,806	11,738		108,544	108,544		108,544			11
12	Social Services	188,373		2,500	190,873	190,873		190,873			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,344,984	433,039	1,563,901	6,341,924	6,341,924		6,341,924			16
	C. General Administration										
17	Administrative			945,054	945,054	945,054	(837,485)	107,569			17
18	Directors Fees										18
19	Professional Services			226,309	226,309	226,309	5,641	231,950			19
20	Dues, Fees, Subscriptions & Promotions			34,755	34,755	34,755	8,797	43,552			20
21	Clerical & General Office Expenses	363,796	49,382	178,565	591,743	591,743	471,521	1,063,264			21
22	Employee Benefits & Payroll Taxes			853,786	853,786	853,786		853,786			22
23	Inservice Training & Education										23
24	Travel and Seminar			2,917	2,917	2,917	13,066	15,983			24
25	Other Admin. Staff Transportation						3,614	3,614			25
26	Insurance-Prop.Liab.Malpractice			106,734	106,734	106,734	8,660	115,394			26
27	Other (specify):* Mgmt Alloc of Benefit						93,733	93,733			27
28	TOTAL General Administration	363,796	49,382	2,348,120	2,761,298	2,761,298	(232,453)	2,528,845			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,196,873	1,119,511	4,996,868	11,313,252	11,313,252	(233,093)	11,080,159			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 adjustments attached at end of cost report.

Facility Name & ID Number Rest Haven Central

#0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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			467,471	467,471		467,471	91,211	558,682			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			258,142	258,142		258,142	23,546	281,688			32
33	Real Estate Taxes							11,243	11,243			33
34	Rent-Facility & Grounds							4,870	4,870			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			725,613	725,613		725,613	130,870	856,483			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		754,752		754,752		754,752		754,752			39
40	Barber and Beauty Shops	30,202			30,202		30,202		30,202			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			105,668	105,668		105,668		105,668			42
43	Other (specify):* Nonallowable Cost			222,730	222,730		222,730	(222,730)				43
44	TOTAL Special Cost Centers	30,202	754,752	328,398	1,113,352		1,113,352	(222,730)	890,622			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,227,075	1,874,263	6,050,879	13,152,217		13,152,217	(324,953)	12,827,264			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

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	(1,020)	2		4
5	Telephone, TV & Radio in Resident Rooms	(15,331)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(7,622)	4		8
9	Non-Straightline Depreciation	14,510	30		9
10	Interest and Other Investment Income	(4,226)	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	65,037	43		24
25	Fund Raising, Advertising and Promotional	(3,124)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(11,060)	43		28
29	Other-Attach Schedule See Pg 5A	(295,112)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (257,948)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(67,005)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (67,005)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (324,953)		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

BHF USE ONLY					
48		49		50	
				51	
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Rest Haven Central

ID# 0007534

Report Period Beginning: 01/01/06

Ending: 12/31/06

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow non-allowable Lab Expense	\$ (53,569)	43	1
2	Disallow non-allowable X-Ray Expense	(23,335)	43	2
3	Disallow miscellaneous expense	(730)	43	3
4	Disallow Interehab Physiatry	(88,977)	43	4
5	Disallow non-allowable residents welfare	(22,319)	43	5
6	Disallow non-allowable marketing expense	(80,520)	43	6
7	Disallow non-allowable accretion expense	(4,133)	43	7
8	Offset office income against related expense	(21,529)	21	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	(295,112)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rest Haven Central# 0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,020)	19,210	0	0	0	0	0	0	0	0	0	18,190	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(7,622)	0	0	0	0	0	0	0	0	0	0	(7,622)	4
5	Heat and Other Utilities	0	16,149	0	0	0	0	0	0	0	0	0	16,149	5
6	Maintenance	0	(28,129)	0	0	0	0	0	0	0	0	0	(28,129)	6
7	Other (specify):*	0	772	0	0	0	0	0	0	0	0	0	772	7
8	TOTAL General Services	(8,642)	8,002	0	0	0	0	0	0	0	0	0	(640)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(837,485)	0	0	0	0	0	0	0	0	0	(837,485)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	5,641	0	0	0	0	0	0	0	0	0	5,641	19
20	Fees, Subscriptions & Promotions	0	8,797	0	0	0	0	0	0	0	0	0	8,797	20
21	Clerical & General Office Expenses	(36,860)	508,381	0	0	0	0	0	0	0	0	0	471,521	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	13,066	0	0	0	0	0	0	0	0	0	13,066	24
25	Other Admin. Staff Transportation	0	3,614	0	0	0	0	0	0	0	0	0	3,614	25
26	Insurance-Prop.Liab.Malpractice	0	0	8,660	0	0	0	0	0	0	0	0	8,660	26
27	Other (specify):*	0	0	93,733	0	0	0	0	0	0	0	0	93,733	27
28	TOTAL General Administration	(36,860)	(297,986)	102,393	0	(232,453)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(45,502)	(289,984)	102,393	0	(233,093)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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 (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	14,510	0	76,701	0	0	0	0	0	0	0	0	91,211	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,226)	0	27,772	0	0	0	0	0	0	0	0	23,546	32
33	Real Estate Taxes	0	0	11,243	0	0	0	0	0	0	0	0	11,243	33
34	Rent-Facility & Grounds	0	0	4,870	0	0	0	0	0	0	0	0	4,870	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	10,284	0	120,586	0	130,870	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):*	(222,730)	0	0	0	0	0	0	0	0	0	0	(222,730)	43
44	TOTAL Special Cost Centers	(222,730)	0	0	0	0	0	0	0	0	0	0	(222,730)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(257,948)	(289,984)	222,979	0	(324,953)	45							

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
<u>Rest Haven Illiana Christian Convalescent Home</u>		<u>Rest Haven Central</u>	<u>Palos Heights</u>	<u>Holland Home</u>	<u>South Holland</u>	<u>Sheltered Care</u>
		<u>Rest Haven South</u>	<u>South Holland</u>	<u>Village Woods</u>	<u>Crete</u>	<u>Independent Ret.</u>
		<u>Rest Haven West</u>	<u>Downers Grove</u>	<u>Providence Mgmt. & Development Co.</u>	<u>Tinley Park</u>	<u>Management Co.</u>
		<u>Haven Park</u>	<u>Zeeland, MI</u>	<u>Providence Home</u>		
				<u>Health Care</u>	<u>Tinley Park</u>	<u>Home Health</u>
				<u>Saratoga Grove</u>	<u>Downers Grove</u>	<u>Supportive Living</u>

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	2 <u>Food</u>	\$	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	\$ 19,210	\$ 19,210	1
2	V	5 <u>Utilities</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	16,149	16,149	2
3	V	6 <u>Maintenance - Salary</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	4,649	4,649	3
4	V	6 <u>Maintenance - other</u>	43,130	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	10,352	(32,778)	4
5	V	7 <u>Mgmt. allocation of benefits</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	772	772	5
6	V	17 <u>Administrative</u>	945,054	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	107,569	(837,485)	6
7	V	19 <u>Professional services - Legal</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	1,385	1,385	7
8	V	19 <u>Professional services - Other</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	4,256	4,256	8
9	V	20 <u>Dues, fees & subscriptions</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	8,797	8,797	9
10	V	21 <u>Clerical & general - salary</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	452,311	452,311	10
11	V	21 <u>Clerical & general - other</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	56,070	56,070	11
12	V	24 <u>Travel & seminar</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	13,066	13,066	12
13	V	25 <u>Other Admin. Staff transportation</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	3,614	3,614	13
14	Total		\$ 988,184			\$ 698,200	\$ * (289,984)	14

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning: 01/01/06

Ending: 12/31/06

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	26 Insurance - Prop., Liab & Malpracti	\$	Rest Haven Illiana Christian Convalescent Home	100.00%	\$ 8,660	\$	8,660	15
16	V	27 Mgmt. allocation of benefits		Rest Haven Illiana Christian Convalescent Home	100.00%	93,733		93,733	16
17	V	30 Depreciation		Rest Haven Illiana Christian Convalescent Home	100.00%	76,701		76,701	17
18	V	32 Interest		Rest Haven Illiana Christian Convalescent Home	100.00%	27,772		27,772	18
19	V	33 Real Estate Taxes		Rest Haven Illiana Christian Convalescent Home	100.00%	11,243		11,243	19
20	V	34 Rent - facility & grounds		Rest Haven Illiana Christian Convalescent Home	100.00%	4,870		4,870	20
21	V								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		\$			\$ 222,979	\$ *	222,979	39

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

Facility Name & ID Number Rest Haven Central # 0007534 Report Period Beginning: 01/01/06 Ending: 12/31/06

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	N/A - Voluntary Board with no compensation. See Attached Schedule 7A										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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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 Rest Haven Illiana Christian Conv. Home
 Street Address 18601 North Creek Drive
 City / State / Zip Code Tinley Park, IL 60477
 Phone Number (708) 342-8100
 Fax Number (708) 342-8006

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	2	Food	Accumulated cost B	75,989,627	18	\$ 119,593	\$ 12,205,774	\$ 19,210	1
2	5	Utilities	Accumulated cost B	75,989,627	18	100,536	12,205,774	16,149	2
3	6	Maintenance - Salary	Accumulated cost B	75,989,627	18	28,945	12,205,774	4,649	3
4	6	Maintenance - other	Accumulated cost B	75,989,627	18	64,447	12,205,774	10,352	4
5	7	Mgmt. allocation of benefits	Accumulated cost B	75,989,627	18	4,804	12,205,774	772	5
6	17	Administrative	Direct cost	1	1	699,694	1	107,569	6
7	19	Professional Services - Legal	Accumulated cost B	75,989,627	18	26,494	12,205,774	4,256	7
8	19	Professional Services - Other	Accumulated cost B	75,989,627	18	8,623	12,205,774	1,385	8
9	20	Dues, Fees & Subscriptions	Accumulated cost B	75,989,627	18	54,770	12,205,774	8,797	9
10	21	Clerical & general - salary	Accumulated cost B	75,989,627	18	2,815,960	12,205,774	452,311	10
11	21	Clerical & general - other	Accumulated cost B	75,989,627	18	349,077	12,205,774	56,070	11
12	24	Travel & seminar	Accumulated cost B	75,989,627	18	81,344	12,205,774	13,066	12
13	25	Other admin. Staff transportation	Accumulated cost B	75,989,627	18	22,497	12,205,774	3,614	13
14	26	Insurance - prop., liab. & malprac	Accumulated cost B	75,989,627	18	53,915	12,205,774	8,660	14
15	27	Mgmt. allocation of benefits	Accumulated cost B	75,989,627	18	583,554	12,205,774	93,733	15
16	30	Depreciation	Accumulated cost B	75,989,627	18	477,521	12,205,774	76,701	16
17	32	Interest Expense	Accumulated cost B	75,989,627	18	172,901	12,205,774	27,772	17
18	33	Real Estate Taxes	Accumulated cost B	75,989,627	18	69,996	12,205,774	11,243	18
19	34	Rent - Facility & grounds	Accumulated cost B	75,989,627	18	30,319	12,205,774	4,870	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,764,990	\$	\$ 921,179	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Tax Exempt Bonds		X	Mortgage & Additions	Varies	11/01/04	\$ 4,800,000	\$ 4,646,400	10/31/34	Variable	\$ 258,142	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 4,800,000	\$ 4,646,400			\$ 258,142	9						
B. Non-Facility Related*																		
10									Disallow non-care interest		(4,226)	10						
11									Home office allocation		27,772	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 23,546	14						
15	TOTALS (line 9+line14)						\$ 4,800,000	\$ 4,646,400			\$ 281,688	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 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 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2006 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, please call the Bureau of Health Finance at (217) 782-1630.

2005 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rest Haven Central COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0007534

CONTACT PERSON REGARDING THIS REPORT Bill DeYoung

TELEPHONE (708) 342-8100 FAX #: (708) 348-8006

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2005 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 2005.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>19-09-01-203-003-0000</u>	<u>Home Office Building</u>	\$ <u>67,952.00</u>	\$ <u>11,243.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>67,952.00</u>	\$ <u>11,243.00</u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

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 Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,845 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>441,662</u>	<u>1960</u>	<u>\$ 30,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	441,662		\$ 30,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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 BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	50		1960	\$ 341,041	\$	40	\$	\$	\$ 341,041	4
5	50		1962	122,119		40			122,119	5
6			1963	86,546		40			86,546	6
7	93		1967	585,862	14,647	40	14,647		585,862	7
8			1975	147,301	3,683	40	3,683		117,835	8
Improvement Type**										
9	Improvements		1967	312,475	7,812	40	7,812		309,586	9
10	Improvements		1970	74,824	1,871	40	1,871		69,227	10
11	Improvements		1971	10,740	269	40	269		9,684	11
12	Improvements		1972	3,992	100	40	100		3,500	12
13	Improvements		1973	2,002	50	40	50		1,667	13
14	Improvements		1974	1,001	25	40	25		805	14
15	Improvements		1976	8,418	210	40	210		6,400	15
16	Improvements		1977	1,073	27	40	27		792	16
17	Improvements		1979	450	11	40	11		308	17
18	Improvements		1980	629	16	40	16		432	18
19	Improvements		1982	3,077	77	40	77		1,925	19
20	Improvements		1983	4,063	102	40	102		2,448	20
21	Improvements		1984	11,366	284	40	284		6,532	21
22	Improvements		1985	5,552	139	40	139		3,058	22
23	Improvements		1986	308,545	7,714	40	7,714		161,994	23
24	Improvements		1987	242,285	6,057	40	6,057		121,140	24
25	Improvements		1988	144,720	3,618	40	3,618		57,410	25
26	Improvements		1989	75,090	1,877	40	1,877		33,777	26
27	Improvements		1990	258,016	6,450	40	6,450		113,030	27
28	Improvements		1991	88,476	2,212	40	2,212		37,124	28
29	Improvements		1992	51,572	1,289	40	1,289		19,335	29
30	Improvements		1993	283,946	7,099	40	7,099		99,975	30
31	Improvements		1994	396,618	9,915	40	9,915		129,909	31
32	Improvements		1995	207,113	5,526	40	5,526		62,818	32
33	Improvements		1995	13,913	928	15	928		10,672	33
34	Parking Lot Expansion		1996	74,714	1,868	40	1,868		19,614	34
35	Wing C & D Renovations		1996	226,501	5,662	40	5,662		59,451	35
36			1996	279,308	6,982	40	6,982		73,311	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 Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	Dental Office Renovations	1996	\$ 4,642	\$ 310	15	\$ 310	\$	\$ 3,255	37
38	Lighting System	1996	49,263	1,232	40	1,232		12,936	38
39	Architect Fees	1996	13,512	338	40	338		3,549	39
40	Alarm System	1996	4,704	314	15	314		3,297	40
41	Whirlpool Renovation	1996	11,914	794	15	794		8,337	41
42	Door	1996	656	44	15	44		462	42
43	Unit I & II Renovation	1996	22,981	574	40	574		6,027	43
44	Landscaping	1997	5,984	398	15	398		3,781	44
45	Unit I A & B remodel:Carpentry, elec. Plumb	1997	236,778	9,472	25	9,472		89,985	45
46	Unit I C & D remodel:Carpentry, elec. plumb.	1997	211,804	8,472	25	8,472		80,484	46
47	Unit I Whirlpool Renovation	1997	3,264	130	25	130		1,235	47
48	Unit II Whirlpool Renovation	1997	3,910	156	25	156		1,482	48
49	Plumbing	1997	1,595	64	25	64		608	49
50	Unit II Laundry Room Cabinets	1997	729	30	25	30		285	50
51	Chapel Roof	1997	8,750	350	25	350		3,325	51
52	Ramp Entrance	1997	32,456	1,298	25	1,298		12,331	52
53	Employee Patio	1997	3,975	159	25	159		1,511	53
54	Ramp Curbing	1997	1,396	56	25	56		532	54
55	Stairwell Doors	1997	1,833	74	25	74		703	55
56	Handicap Ramp	1997	12,166	486	25	486		4,617	56
57	Medical Supply Room Renovation	1997	20,773	830	25	830		7,885	57
58	Unit II A & B remodel:Carpentry, fire protection	1997	78,500	3,140	25	3,140		29,830	58
59	A & B Basement Remodeling	1997	2,331	94	25	94		893	59
60	Unit II Storage Room	1997	3,458	138	25	138		1,311	60
61	Unit I A & B remodel:Carpentry, elec., tile	1998	18,389	736	25	736		16,166	61
62	Unit II Handicap Ramp	1998	2,002	80	25	80		680	62
63	Unit II Storage Room	1998	8,807	352	25	352		2,992	63
64	Unit II A & B Bsmnt remodel:Carpty, elec, plumb.	1998	83,634	3,345	25	3,345		28,433	64
65	Unit I A & B remodel:Carpty,plmg, elec.	1998	19,906	796	25	796		6,766	65
66	Unit II A & B Bsmt remodel:Carpty & fire prot.	1998	10,676	427	25	427		3,630	66
67	Design Plan for Renovation	1998	706	28	25	28		238	67
68	Unit II A & B Bsmt remodel:Carpentry & fee	1998	2,314	93	25	93		790	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,257,156	\$ 131,330		\$ 131,330	\$	\$ 3,007,683	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	
1	Totals from Page 12A, Carried Forward		\$ 5,257,156	\$ 131,330		\$ 131,330	\$	\$ 3,007,683	1
2	Painting for Renovation	1998	3,873	154	25	154		1,309	2
3	Unit I A & B remodel:Carpty,& finishing	1998	20,171	806	25	806		6,851	3
4	Carpeting	1998	13,997		5			13,997	4
5	Unit I A & B remodel:Carpty, plmg, fire	1998	8,026	322	25	322		2,737	5
6	Unit II Patio /Alzheimer's Garden	1998	49,519	1,980	25	1,980		16,830	6
7	Hot Water Heater	1998	831	56	15	56		476	7
8	Roof	1998	991	100	10	100		850	8
9	A/C Circulator	1998	1,115	74	15	74		629	9
10	Chimney Vent	1998	519	20	25	20		170	10
11	Fascia	1998	789	32	25	32		272	11
12	Smoke Detectors	1998	1,081	72	15	72		612	12
13	Speed Bumps for Parking Lot	1998	781		5			781	13
14	Heating & Cooling System	1998	34,826	1,394	25	1,394		11,849	14
15	Nurses' Alarm System	1998	13,917	556	25	556		4,726	15
16	Piping	1998	682	28	25	28		238	16
17	Patio	1999	10,472	262	40	262		1,965	17
18	Carpeting	1999	6,283	628	10	628		4,710	18
19	Electrical Generator	1999	66,394	6,640	10	6,640		49,800	19
20	Wall Firestopping	1999	15,000	1,500	10	1,500		11,250	20
21	Interior design fee	1999	228	22	10	22		165	21
22	Electrical	1999	4,383	438	10	438		3,285	22
23	Wall Firestopping	1999	35,000	3,500	10	3,500		26,250	23
24	Switchboard	1999	5,696	570	10	570		4,275	24
25	Landscaping	1999	48,376	1,210	10	1,210		9,075	25
26	Parking Lot	1999	8,610	216	40	216		1,620	26
27	Air Conditioners	1999	80,030	8,004	40	8,004		60,030	27
28	Boiler Repairs	1999	9,060		10	906	906	6,796	28
29	Landscaping	2000	10,704	712	15	712		4,628	29
30	Patio Shelter	2000	5,150	256	20	256		1,664	30
31	Garden	2000	7,768	516	15	516		3,354	31
32	Benches	2000	958	94	10	94		611	32
33	Lobby remodel	2000	102,660	10,266	10	10,266		66,729	33
34	TOTAL (lines 1 thru 33)		\$ 5,825,046	\$ 171,758		\$ 172,664	\$ 906	\$ 3,326,217	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	
1	Totals from Page 12B, Carried Forward		\$ 5,825,046	\$ 171,758		\$ 172,664	\$ 906	\$ 3,326,217	1
2	Dining Room Renovation	2000	6,269	416	15	416		2,704	2
3	Wing Renovation	2000	102,095	2,552	40	2,552		16,588	3
4	Boiler and Pump	2000	10,450	696	15	696		4,524	4
5	Ansul	2000	3,728	248	15	248		1,612	5
6	Generator	2000	8,629	430	20	430		2,795	6
7	Fire Alarm System	2000	10,135	252	40	252		1,638	7
8	Exhaust Fan	2000	2,780	184	15	184		1,196	8
9	Landscaping	2001	5,680	1,136	5	1,136		6,248	9
10	Lobby remodel	2001	41,806	1,045	40	1,045		5,748	10
11	A-Wing remodel	2001	51,393	1,285	40	1,285		7,068	11
12	Sinks	2001	5,165	344	15	344		1,892	12
13	Doors	2001	5,278	352	15	352		1,936	13
14	Ejector Pump	2001	9,674	645	15	645		3,548	14
15	Automatic door	2001	4,817	688	7	688		3,784	15
16	Dining Room Renovation	2001	3,076	439	7	439		2,415	16
17	Exam Room Decoration	2001	14,068	2,010	7	2,010		11,055	17
18	Sewage Pump	2002	718	48	15	48		216	18
19	Whirlpool renovation	2002	2,177	145	15	145		653	19
20	Roof renovation	2002	90,250	9,025	10	9,025		40,613	20
21	Code Alert	2002	3,164	316	10	316		1,422	21
22	Firestopping work	2002	3,108	78	40	78		351	22
23	Dining Room Renovation	2002	135,527	3,388	40	3,388		15,246	23
24	Cabinets	2002	4,928	704	7	704		3,168	24
25	Blinds	2002	1,045	149	7	149		671	25
26	File cabinets	2002	2,327	332	7	332		1,494	26
27	Furniture	2002	1,814	259	7	259		1,166	27
28	Dining Room Renovation	2003	17,358	2,480	7	2,480		8,545	28
29	Lights	2003	20,442	1,022	20	1,022		3,577	29
30	Roof renovation	2003	152,000	15,200	10	15,200		53,200	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,544,947	\$ 217,626		\$ 218,532	\$ 906	\$ 3,531,290	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	
1	Totals from Page 12C, Carried Forward		\$ 6,544,947	\$ 217,626		\$ 218,532	\$ 906	\$ 3,531,290	1
2	Menu boards	2003	2,160	216	10	216		756	2
3	Carpeting	2003	5,957	851	7	851		2,979	3
4	Sliding doors	2003	2,100	210	10	210		735	4
5	Wander system	2003	21,630	1,082	20	1,082		4,297	5
6									6
7	Tile	2004	24,492	2,450	10	2,450		6,125	7
8	Door	2004	4,579	458	10	458		1,145	8
9	Basement restroom	2004	37,076	927	40	927		3,708	9
10	Lights/shades	2004	3,562	178	20	178		712	10
11	Awning	2004	10,790	1,079	10	1,079		2,698	11
12	Shades	2004	1,960	280	7	280		700	12
13	Exit ramps	2004	5,450	363	15	363		908	13
14									14
15	Fire Door	2005	5,637	564	10	564		846	15
16	Storm Sewer improvements	2005	42,800	2,140	20	2,140		3,210	16
17	Water Heaters	2005	8,808	588	15	588		882	17
18	Patio and Major Landscaping Improvements	2005	16,805	1,120	15	1,120		1,680	18
19	Lights	2005	16,708	836	20	836		1,254	19
20	Unit 1 basement Improvements	2005	4,165	208	20	208		312	20
21	Elevator	2005	28,163	1,408	20	1,408		2,112	21
22	Unit 1 basement windows	2005	7,750	194	40	194		291	22
23	Wallpaper	2005	8,185	1,170	7	1,170		1,755	23
24	Baseboards	2005	1,078	154	7	154		231	24
25	Dock flooring	2005	2,000	286	7	286		429	25
26	Window Coverings	2005	13,162	1,880	7	1,880		2,820	26
27	5 Ton 3 Phase Condensing Unit	2005	2,696	135	20	135	0	202	27
28	Carpeting	2005	1,254	63	20	63	0	94	28
29	Electric Door Unit	2005	1,087	54	20	54	(0)	81	29
30	PC Disposer	2005	2,699	135	20	135	0	202	30
31	Electric Door Unit	2005	1,529	76	20	76	(0)	114	31
32	Nurse Call System	2005	7,749	387	20	387	(0)	581	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,836,978	\$ 237,119		\$ 238,024	\$ 905	\$ 3,573,149	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

B. Building 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	
1	Totals from Page 12D, Carried Forward		\$ 6,836,978	\$ 237,119		\$ 238,024	\$ 905	\$ 3,573,149	1
2	Parking Lot Lights	2005	2,940	196	15	196		294	2
3	Patio & Drainage Improvements	2005	10,958	731	15	731	0	1,096	3
4	Driveway	2005	29,377	1,469	20	1,469	0	2,203	4
5									5
6	Elevator	2006	18,897	472	20	472		472	6
7	Security Alarm System	2006	115,751	5,788	10	5,788		5,788	7
8	Nurse Call System	2006	123,550	8,825	7	8,825		8,825	8
9	5 Ton Rooftop Water Heater/Circulation Pump	2006	10,954	365	15	365		365	9
10	Asbestos Retirement Obligation	2006	97,309	6,951	7	6,951		6,951	10
11	Whirlpool Tub	2006	41,350	1,378	15	1,378		1,378	11
12	CSH Heating Unit	2006	3,750	125	15	125		125	12
13	Dock Door	2006	3,959	99	20	99		99	13
14	Central Air Unit	2006	5,677	189	15	189		189	14
15	Auto Door Opener	2006	2,200	110	10	110		110	15
16									16
17	Allocated from Home Office	2006	671,242			24,432	24,432	77,399	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)		\$ 7,974,892	\$ 263,816		\$ 289,154	\$ 25,338	\$ 3,678,443	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	\$ 1,714,679	\$ 216,332	\$ 195,221	\$ (21,111)	Various	\$ 1,261,565	71
72	Current Year Purchases	86,714	5,973	5,973		5-15 yrs.	5,973	72
73	Fully Depreciated Assets	2,498,083					2,498,083	73
74	Allocation from Home Office	566,058		66,703	66,703		476,441	74
75	TOTALS	\$ 4,865,534	\$ 222,305	\$ 267,897	\$ 45,592		\$ 4,242,062	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	Allocation from Home Office			\$ 33,627	\$	\$ 1,631	\$ 1,631		\$ 19,174	76
77										77
78										78
79										79
80	TOTALS			\$ 33,627	\$	\$ 1,631	\$ 1,631		\$ 19,174	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)	\$ 12,904,053	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 486,121	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 558,682	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 72,561	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,939,679	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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? YES NO

If NO, see instructions.

	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	Allocated from Home Office			4,870			6
7	TOTAL			\$ 4,870			7

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

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

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ N/A Description: N/A
 (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			N/A		18
19					19
20					20
21	TOTAL		\$	\$	21

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>/2007</u>	\$ _____
13.	<u>/2008</u>	\$ _____
14.	<u>/2009</u>	\$ _____

* 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.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	8,130	\$ 487,808	\$	8,130	\$ 487,808	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,159	129,543		2,159	129,543	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		7,715	462,918		7,715	462,918	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				754,752		754,752	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			\$	18,004	\$ 1,080,269	\$ 754,752	18,004	\$ 1,835,021	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning: 01/01/06

Ending: 12/31/06

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/06

(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	\$ 1,500	\$ 1,500	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>271,194</u>)	2,484,290	2,484,290	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	13,256	13,256	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due to/from Related Entities</u>		1,110,195	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,499,046	\$ 3,609,241	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000	30,000	13
14	Buildings, at Historical Cost	7,298,254	7,974,892	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,392,043	4,899,161	16
17	Accumulated Depreciation (book methods)	(9,006,178)	(7,939,679)	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): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,714,119	\$ 4,964,374	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,213,165	\$ 8,573,615	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 435,553	\$ 435,553	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	67,846	67,846	30
31	Accrued Taxes Payable (excluding real estate taxes)	37,231	37,231	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	<u>Due to/from Related Entities</u>	3,536,205		36
37	_____			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,076,835	\$ 540,630	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable		4,646,400	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Long Term Liabilities</u>	141,913	141,913	43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 141,913	\$ 4,788,313	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,218,748	\$ 5,328,943	46
47	TOTAL EQUITY(page 18, line 24)	\$ 994,417	\$ 3,244,672	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,213,165	\$ 8,573,615	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,437,709)	1
2	Restatements (describe):		2
3			3
4	Prior Period Adjustments	5,859,657	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 421,948	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	572,469	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)	\$ 572,469	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)	\$ 994,417	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,565,158	1
2	Discounts and Allowances for all Levels	(5,800,370)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,764,788	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,765,453	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,765,453	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	25,459	13
14	Non-Patient Meals	1,020	14
15	Telephone, Television and Radio	15,331	15
16	Rental of Facility Space		16
17	Sale of Drugs	753,557	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	44,792	19
20	Radiology and X-Ray	57,702	20
21	Other Medical Services	267,433	21
22	Laundry	7,622	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,172,916	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	See Sch19A	21,529	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 21,529	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,724,686	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,210,030	31
32	Health Care	6,341,924	32
33	General Administration	2,761,298	33
	B. Capital Expense		
34	Ownership	725,613	34
	C. Ancillary Expense		
35	Special Cost Centers	1,007,684	35
36	Provider Participation Fee	105,668	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,152,217	40
41	Income before Income Taxes (line 30 minus line 40)**	572,469	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 572,469	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

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

Rest Haven Illiana Christian

Provider #: 0007534

1/1/2006 to 12/31/2006

Schedule 19A

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Other Income	4,766
Misc. Charges	16,663
Recreation Hall	100
Total Other Revenue	<u>21,529</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/06

Ending:

12/31/06

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	2,008	2,080	\$ 77,124	\$ 37.08	1
2	Assistant Director of Nursing	1,960	2,100	57,651	27.45	2
3	Registered Nurses	33,269	35,075	971,008	27.68	3
4	Licensed Practical Nurses	37,108	38,727	848,570	21.91	4
5	CNAs & Orderlies	151,172	160,114	2,060,100	12.87	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,048	2,080	33,060	15.89	9
10	Activity Assistants	5,527	5,917	63,746	10.77	10
11	Social Service Workers	9,786	10,126	188,373	18.60	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	487	487	3,169	6.51	15
16	Dishwashers					16
17	Maintenance Workers	5,914	6,130	104,573	17.06	17
18	Housekeepers	26,840	28,453	319,164	11.22	18
19	Laundry	4,877	5,155	61,187	11.87	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,977	3,113	44,342	14.24	23
24	Clerical	21,015	22,921	319,454	13.94	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	2,727	3,347	45,352	13.55	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beautician</u>	2,360	2,544	30,202	11.87	33
34	TOTAL (lines 1 - 33)	310,075	328,369	\$ 5,227,075 *	\$ 15.92	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant			35
36	Medical Director	Monthly 15,000	9(3)	36
37	Medical Records Consultant	Monthly 4,320	10(3)	37
38	Nurse Consultant	7 317	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			44
45	Social Service Consultant			45
46	Other(specify) <u>Chapel Ministry</u>	Monthly 2,500	12(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	7 \$ 22,137		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	6,458 \$ 346,433	10(3)	50
51	Licensed Practical Nurses	3,197 115,062	10(3)	51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	9,655 \$ 461,495		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Johanna R. Zandstra	Administrator	0	\$ 107,569	Workers' Compensation Insurance	\$ 125,004	IDPH License Fee	\$ 995	
				Unemployment Compensation Insurance	26,728	Advertising: Employee Recruitment	2,965	
				FICA Taxes	385,088	Health Care Worker Background Check		
				Employee Health Insurance	189,253	(Indicate # of checks performed 860)	3,000	
Amount paid out of home office, allocated in column 7				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*				
				Employee Education	18,019	See Sch 21A	38,855	
				Employee Welfare	44,632			
				Employee Medical	4,596	Allocated from Home Office	8,797	
				Drug Testing	3,990			
				TDA Expense	56,476	Less: Public Relations Expense	()	
						Non-allowable advertising	()	
				Allocated from Home Office		Yellow page advertising	(11,060)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 107,569	TOTAL (agree to Schedule V, line 22, col.8)	\$ 853,786	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 43,552	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - (eliminated in Col. 7)			\$ 945,054	N/A			Out-of-State Travel	\$
							In-State Travel	
							See Attached Schedule	1,815
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 945,054				Seminar Expense	
							See Attached Schedule	1,102
C. Professional Services				TOTAL			Allocated from Home Office	
Vendor/Payee	Type		Amount					Amount
Laner, Muchin, Dombrow, Becker, Levin & Tominberg, LTD	Legal Fees		\$ 26,816					13,066
McVey & Parsky, LLC	Legal Fees		5,464				Entertainment Expense	()
Myers, Miller & Krauskopf	Legal Fees		20,781				(agree to Sch. V, line 24, col. 8)	
Sachnoff & Weaver, LTD	Legal Fees		3,155					
RSM McGladrey, Inc.	Accounting		1,417					
DaRT Chart Systems	Clinical Consulting		151,054					
KPMG LLP	Accounting		5,149					
Altschuler, Melvoin & Glasser, LLP	Accounting		1,348					
CLIA Laboratory	Clinical Consulting		150					
Accr Strategic Capital Plan	Operations Consulting		10,975					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 226,309					\$ 15,983

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Rest Haven Illiana Christian

Provider #: 0007534

1/1/2006 to 12/31/2006

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 226,309

Allocated from Management Company:

Legal 1,385

Other 4,256

Total (agree to Schedule V, line 19, column 8) 231,950

F. Dues, Fees, Subscriptions and Promotions

Life Services Network of Illinois Fees 11,467

Illinois Department of Financial and Professional Regulation 75

Yellow Page Advertising 11,060

JCAHO Fees 11,457

Miscellaneous License and Fees 1,649

Miscellaneous Dues & Subscriptions 3,147

38,855

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	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
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 Rest Haven Central# 0007534Report Period Beginning: 01/01/06Ending: 12/31/06**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. Life Services Network - \$11,467
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 117,050 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 105,668
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,020
- (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? 0%
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? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (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? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT