

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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	<u>96</u>	Skilled (SNF)	<u>96</u>	<u>35,040</u>	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	<u>96</u>	TOTALS	<u>96</u>	<u>35,040</u>	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	<u>20,729</u>	<u>7,298</u>	<u>4,174</u>	<u>32,201</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>20,729</u>	<u>7,298</u>	<u>4,174</u>	<u>32,201</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.90%

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

5 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 02/01/06

J. Was the facility purchased or leased after January 1, 1978?

YES Date 02/01/06 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 96 and days of care provided 4,160

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: 12/31/07 Fiscal Year: 12/31/07

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	205,255	41,457	5,758	252,470		252,470	1,154	253,624		1
2	Food Purchase		144,191		144,191		144,191	(167)	144,024		2
3	Housekeeping	78,647	31,441		110,088		110,088	(2,133)	107,955		3
4	Laundry		619	85,984	86,603		86,603		86,603		4
5	Heat and Other Utilities			74,425	74,425		74,425	1,327	75,752		5
6	Maintenance	116,881		59,579	176,460		176,460	5,806	182,266		6
7	Other (specify):*							1,026	1,026		7
8	TOTAL General Services	400,783	217,708	225,746	844,237		844,237	7,013	851,250		8
	B. Health Care and Programs										
9	Medical Director			13,800	13,800		13,800		13,800		9
10	Nursing and Medical Records	1,697,295	86,964	5,271	1,789,530		1,789,530	7,844	1,797,374		10
10a	Therapy	136,149		84	136,233		136,233	1,439	137,672		10a
11	Activities	96,215	4,674	550	101,439		101,439		101,439		11
12	Social Services	95,730		1,050	96,780		96,780	4,131	100,911		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							2,637	2,637		15
16	TOTAL Health Care and Programs	2,025,389	91,638	20,755	2,137,782		2,137,782	16,051	2,153,833		16
	C. General Administration										
17	Administrative	92,474			92,474		92,474	41,424	133,898		17
18	Directors Fees										18
19	Professional Services			251,409	251,409		251,409	(215,263)	36,146		19
20	Dues, Fees, Subscriptions & Promotions			22,106	22,106		22,106	(11,230)	10,876		20
21	Clerical & General Office Expenses	111,764	20,533	59,760	192,057		192,057	60,024	252,081		21
22	Employee Benefits & Payroll Taxes			452,331	452,331		452,331	(505)	451,826		22
23	Inservice Training & Education			2,429	2,429		2,429		2,429		23
24	Travel and Seminar			370	370		370	2,009	2,379		24
25	Other Admin. Staff Transportation			6,175	6,175		6,175	787	6,962		25
26	Insurance-Prop.Liab.Malpractice			86,889	86,889		86,889	1,945	88,834		26
27	Other (specify):*							17,965	17,965		27
28	TOTAL General Administration	204,238	20,533	881,469	1,106,240		1,106,240	(102,844)	1,003,396		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,630,410	329,879	1,127,970	4,088,259		4,088,259	(79,780)	4,008,479		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center #0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			15,939	15,939	15,939	162,426	178,365			30
31	Amortization of Pre-Op. & Org.										31
32	Interest						234,371	234,371			32
33	Real Estate Taxes			28,183	28,183	28,183	1,547	29,730			33
34	Rent-Facility & Grounds			295,213	295,213	295,213	(291,893)	3,320			34
35	Rent-Equipment & Vehicles			2,698	2,698	2,698	1,508	4,206			35
36	Other (specify):*										36
37	TOTAL Ownership			342,033	342,033	342,033	107,959	449,992			37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		172,498	324,430	496,928	496,928	(24,247)	472,681			39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			52,560	52,560	52,560		52,560			42
43	Other (specify):*						39,081	39,081			43
44	TOTAL Special Cost Centers		172,498	376,990	549,488	549,488	14,834	564,322			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,630,410	502,377	1,846,993	4,979,780	4,979,780	43,013	5,022,793			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(53,030)	30		9
10	Interest and Other Investment Income	(285)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(327)	02		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	(30,514)	21		24
25	Fund Raising, Advertising and Promotional	(13,776)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,163)	20		28
29	Other-Attach Schedule	(11,812)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (110,907)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	153,920		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 153,920		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 43,013		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		
	Amount	Reference
1	Rental Income	(2,237) 21
2	Miscellaneous Income	(1,200) 21
3	Collection Expense	(38) 21
4	Annual Report	(250) 20
5	Non-Allowable Professional Fees	(5,792) 19
6	Prior Period Legal Fees	(2,295) 19
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101	Total	(11,812) 101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

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			135	1,916	(872)			(25)				1,154	1
2	Food Purchase	(327)		166		(6)							(167)	2
3	Housekeeping			254	26	2			(2,415)				(2,133)	3
4	Laundry													4
5	Heat and Other Utilities			1,209	66	52							1,327	5
6	Maintenance			5,700	8	21		92	(15)				5,806	6
7	Other (specify):*			844	182								1,026	7
8	TOTAL General Services	(327)		8,308	2,198	(803)		92	(2,455)				7,013	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records				14,882				(7,038)				7,844	10
10a	Therapy				1,439								1,439	10a
11	Activities													11
12	Social Services				4,131								4,131	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				2,637								2,637	15
16	TOTAL Health Care and Programs				23,089				(7,038)				16,051	16
	C. General Administration													
17	Administrative			5,772	26,141	428	9,083						41,424	17
18	Directors Fees													18
19	Professional Services	(8,087)		(160,628)	(47,066)	6	512						(215,263)	19
20	Fees, Subscriptions & Promotions	(15,189)		3,486	16	32	425						(11,230)	20
21	Clerical & General Office Expenses	(33,989)		84,968	6,767	717	3,113	(1,552)					60,024	21
22	Employee Benefits & Payroll Taxes			(420)					(85)				(505)	22
23	Inservice Training & Education													23
24	Travel and Seminar			590	314		1,105						2,009	24
25	Other Admin. Staff Transportation			763		24							787	25
26	Insurance-Prop.Liab.Malpractice			773	8	47	1,117						1,945	26
27	Other (specify):*			12,246	4,444	171	1,104						17,965	27
28	TOTAL General Administration	(57,265)		(52,450)	(9,376)	1,425	16,459	(1,552)	(85)				(102,844)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(57,592)		(44,142)	15,911	622	16,459	(1,460)	(9,578)				(79,780)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(53,030)	203,438	9,861	414	37	594	1,112					162,426	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(285)	208,079	18,606	1,783	61	5,531	596					234,371	32
33	Real Estate Taxes			1,443	97	7							1,547	33
34	Rent-Facility & Grounds		(293,500)	1,559		48							(291,893)	34
35	Rent-Equipment & Vehicles			205	3	12	1,288						1,508	35
36	Other (specify):*													36
37	TOTAL Ownership	(53,315)	118,017	31,674	2,297	165	7,413	1,708					107,959	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(1,780)	(18,216)	(2,300)	(1,951)				(24,247)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*						39,081						39,081	43
44	TOTAL Special Cost Centers					(1,780)	20,865	(2,300)	(1,951)				14,834	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(110,907)	118,017	(12,468)	18,208	(993)	44,737	(2,052)	(11,529)				43,013	45

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

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
See Attached		See Attached		See Attached		
				Beecher Properties LLC		Building 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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 293,500	Beecher Properties LLC	100.00%	\$	\$ (293,500)	1
2	V	33 Real Estate Tax	28,179			28,179		2
3	V	30 Depreciation				203,438	203,438	3
4	V	32 Interest				208,079	208,079	4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 321,679			\$ 439,696	\$ * 118,017	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/07Ending: 12/31/07

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	01	Dietary	\$	Care Centers, Inc.	100.00%	\$ 135	\$ 135	15	
16	V	02	Food		Care Centers, Inc.	100.00%	166	166	16	
17	V	03	Housekeeping		Care Centers, Inc.	100.00%	254	254	17	
18	V	05	Utilities		Care Centers, Inc.	100.00%	1,209	1,209	18	
19	V	06	Maintenance		Care Centers, Inc.	100.00%	1,995	1,995	19	
20	V	17	Administrative		Care Centers, Inc.	100.00%	1,208	1,208	20	
21	V	19	Professional Fees	167,005	Care Centers, Inc.	100.00%	6,377	(160,628)	21	
22	V	20	Dues and Subscriptions		Care Centers, Inc.	100.00%	3,486	3,486	22	
23	V	21	Office and Clerical		Care Centers, Inc.	100.00%	10,102	10,102	23	
24	V	24	Seminar and Travel		Care Centers, Inc.	100.00%	590	590	24	
25	V	25	Other Staff Admin. Trans.		Care Centers, Inc.	100.00%	763	763	25	
26	V	26	Insurance		Care Centers, Inc.	100.00%	773	773	26	
27	V	30	Depreciation		Care Centers, Inc.	100.00%	9,861	9,861	27	
28	V	32	Interest		Care Centers, Inc.	100.00%	18,606	18,606	28	
29	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%	1,443	1,443	29	
30	V	34	Rent - Building		Care Centers, Inc.	100.00%	1,559	1,559	30	
31	V	35	Rent - Equipment & Auto		Care Centers, Inc.	100.00%	205	205	31	
32	V	06	Maintenance	2,797	Care Centers, Inc.	100.00%	6,502	3,705	32	
33	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	844	844	33	
34	V	17	Administrative		Care Centers, Inc.	100.00%	4,564	4,564	34	
35	V	21	Office and Clerical		Care Centers, Inc.	100.00%	74,866	74,866	35	
36	V	27	Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	12,246	12,246	36	
37	V	22	Employee Benefits	420	Care Centers, Inc.	100.00%		(420)	37	
38	V								38	
39	Total			\$ 170,222			\$ 157,754	\$ * (12,468)	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/07Ending: 12/31/07

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	03	Housekeeping	\$	Care Centers Clinical, Inc.	100.00%	\$ 26	\$ 26	15	
16	V	05	Utilities		Care Centers Clinical, Inc.	100.00%	66	66	16	
17	V	06	Maintenance		Care Centers Clinical, Inc.	100.00%	8	8	17	
18	V	19	Professional Fees	48,156	Care Centers Clinical, Inc.	100.00%	1,090	(47,066)	18	
19	V	20	Dues and Subscriptions		Care Centers Clinical, Inc.	100.00%	16	16	19	
20	V	21	Office & Clerical		Care Centers Clinical, Inc.	100.00%	64	64	20	
21	V	24	Travel and Seminar		Care Centers Clinical, Inc.	100.00%	314	314	21	
22	V	26	Insurance		Care Centers Clinical, Inc.	100.00%	8	8	22	
23	V	30	Depreciation		Care Centers Clinical, Inc.	100.00%	414	414	23	
24	V	32	Interest		Care Centers Clinical, Inc.	100.00%	1,783	1,783	24	
25	V	33	Real Estate Taxes		Care Centers Clinical, Inc.	100.00%	97	97	25	
26	V	35	Rent - Equipment & Auto		Care Centers Clinical, Inc.	100.00%	3	3	26	
27	V	01	Dietary Salary		Care Centers Clinical, Inc.	100.00%	1,916	1,916	27	
28	V	07	Emp. Ben. - Gen. Serv.		Care Centers Clinical, Inc.	100.00%	182	182	28	
29	V	10	Nursing Salary		Care Centers Clinical, Inc.	100.00%	14,882	14,882	29	
30	V	10a	Rehab Salary		Care Centers Clinical, Inc.	100.00%	1,439	1,439	30	
31	V	12	Social Service Salary		Care Centers Clinical, Inc.	100.00%	4,131	4,131	31	
32	V	15	Emp. Ben. - Healthcare		Care Centers Clinical, Inc.	100.00%	2,637	2,637	32	
33	V	17	Administration Salary		Care Centers Clinical, Inc.	100.00%	26,141	26,141	33	
34	V	21	Office Salary		Care Centers Clinical, Inc.	100.00%	6,703	6,703	34	
35	V	27	Emp. Ben. - Gen. Admin.		Care Centers Clinical, Inc.	100.00%	4,444	4,444	35	
36	V	22	Employee Benefits		Care Centers Clinical, Inc.	100.00%			36	
37	V								37	
38	V								38	
39	Total			\$ 48,156			\$ 66,364	\$ * 18,208	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/07Ending: 12/31/07

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	01	Dietary		Care Centers Health Systems, Inc.	100.00%	\$ 261	\$ 261	15	
16	V	03	Housekeeping		Care Centers Health Systems, Inc.	100.00%	2	2	16	
17	V	05	Heat and Other Utilities		Care Centers Health Systems, Inc.	100.00%	52	52	17	
18	V	06	Maintenance		Care Centers Health Systems, Inc.	100.00%	21	21	18	
19	V	19	Professional Fees		Care Centers Health Systems, Inc.	100.00%	6	6	19	
20	V	20	Dues, Fees, Subscriptions		Care Centers Health Systems, Inc.	100.00%	32	32	20	
21	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	112	112	21	
22	V	25	Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%	24	24	22	
23	V	26	Insurance		Care Centers Health Systems, Inc.	100.00%	47	47	23	
24	V	30	Depreciation		Care Centers Health Systems, Inc.	100.00%	37	37	24	
25	V	32	Interest		Care Centers Health Systems, Inc.	100.00%	61	61	25	
26	V	33	Real Estate Taxes		Care Centers Health Systems, Inc.	100.00%	7	7	26	
27	V	34	Rent - Building		Care Centers Health Systems, Inc.	100.00%	48	48	27	
28	V	35	Rent - Equipment		Care Centers Health Systems, Inc.	100.00%	12	12	28	
29	V	01	Dietary	1,686	Care Centers Health Systems, Inc.	100.00%	553	(1,133)	29	
30	V	02	Food	9	Care Centers Health Systems, Inc.	100.00%	3	(6)	30	
31	V	03	Housekeeping		Care Centers Health Systems, Inc.	100.00%			31	
32	V	10	Nursing		Care Centers Health Systems, Inc.	100.00%			32	
33	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%			33	
34	V	25	Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%			34	
35	V	39	Ancillary	2,650	Care Centers Health Systems, Inc.	100.00%	870	(1,780)	35	
36	V	17	Administrative		Care Centers Health Systems, Inc.	100.00%	428	428	36	
37	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	605	605	37	
38	V	27	Employee Benefits		Care Centers Health Systems, Inc.	100.00%	171	171	38	
39	Total			\$ 4,345			\$ 3,352	\$ *	(993)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/07Ending: 12/31/07

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	17 Administration	\$	Therapy Works Rehabilitation Services, LLC	100.00%	\$ 636	\$ 636	15
16	V	19 Professional Fees		Therapy Works Rehabilitation Services, LLC	100.00%	512	512	16
17	V	20 Dues and Subscriptions		Therapy Works Rehabilitation Services, LLC	100.00%	425	425	17
18	V	21 Office & Clerical		Therapy Works Rehabilitation Services, LLC	100.00%	3,113	3,113	18
19	V	24 Travel and Seminar		Therapy Works Rehabilitation Services, LLC	100.00%	1,105	1,105	19
20	V	26 Insurance		Therapy Works Rehabilitation Services, LLC	100.00%	1,117	1,117	20
21	V	30 Depreciation		Therapy Works Rehabilitation Services, LLC	100.00%	594	594	21
22	V	32 Interest		Therapy Works Rehabilitation Services, LLC	100.00%	5,531	5,531	22
23	V	35 Rent - Equipment		Therapy Works Rehabilitation Services, LLC	100.00%	1,288	1,288	23
24	V	39 Ancillary		Therapy Works Rehabilitation Services, LLC	100.00%	14,915	14,915	24
25	V	17 Administrative		Therapy Works Rehabilitation Services, LLC	100.00%	8,447	8,447	25
26	V	27 Emp. Ben. - Gen. Admin.		Therapy Works Rehabilitation Services, LLC	100.00%	1,104	1,104	26
27	V	39 Ancillary	304,417	Therapy Works Rehabilitation Services, LLC	100.00%	271,286	(33,131)	27
28	V	43 Emp. Ben. - Other		Therapy Works Rehabilitation Services, LLC	100.00%	39,081	39,081	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		\$ 304,417			\$ 349,154	\$ * 44,737	39

* 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		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	06	Repairs	\$	Vent Lease, LLC.	100.00%	\$ 92	\$ 92	15
16	V	21	Office and Clerical		Vent Lease, LLC.	100.00%			16
17	V	30	Depreciation		Vent Lease, LLC.	100.00%	722	722	17
18	V	32	Interest		Vent Lease, LLC.	100.00%	60	60	18
19	V	30	Depreciation		Vent Lease, LLC.	100.00%	390	390	19
20	V	32	Interest		Vent Lease, LLC.	100.00%	536	536	20
21	V	21	Office and Clerical	1,552	Vent Lease, LLC.	100.00%		(1,552)	21
22	V	39	Ancillary	2,300	Vent Lease, LLC.	100.00%		(2,300)	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		\$ 3,852				\$ 1,800	\$ * (2,052)	39

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

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	1 Dietary	\$ 306	Xcel Supply, LLC	100.00%	\$ 281	\$ (25)	15
16	V	3 Housekeeping	29,946	Xcel Supply, LLC	100.00%	27,531	(2,415)	16
17	V	4 Laundry		Xcel Supply, LLC	100.00%			17
18	V	6 Repairs & Maintenance	182	Xcel Supply, LLC	100.00%	167	(15)	18
19	V	10 Nursing	87,263	Xcel Supply, LLC	100.00%	80,225	(7,038)	19
20	V	11 Activities		Xcel Supply, LLC	100.00%			20
21	V	12 Social Service		Xcel Supply, LLC	100.00%			21
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%			22
23	V	21 Office And Clerical		Xcel Supply, LLC	100.00%			23
24	V	22 Employee Benefits	1,060	Xcel Supply, LLC	100.00%	975	(85)	24
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%			25
26	V	39 Ancillary	24,185	Xcel Supply, LLC	100.00%	22,234	(1,951)	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		\$ 142,942			\$ 131,413	\$ * (11,529)	39

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

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	22	Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 234,874	\$ 234,874	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	234,874	CCS Employee Benefits Group	100.00%		(234,874)	19
20	V								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			\$ 234,874			\$ 234,874	\$ *	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								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			\$			\$	\$ *	39

* 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		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			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								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			\$			\$	\$ *	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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	Eric Rothner	Owner	Administrative	0.50%	See Attached	0.66	1.43%		\$	17-7	1
2	Mark Steinberg	Relative	Administrative	0.00%	See Attached	1.09	2.36%	Alloc. Salary	2,677	17-7	2
3	Adam Vales	Relative	Clerical	0.00%	See Attached	1.45	3.62%	Alloc. Salary	2,022	22-7	3
4	Kim Rudolph	Relative	Clerical	0.00%	See Attached	1.27	3.62%	Alloc. Salary	1,113	22-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 5,812		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 Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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 Care Centers, Inc.
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	1	Dietary	Patient Days	1,625,640	33	\$ 6,823	\$ 32,201	\$ 135	1
2	2	Food	Patient Days	1,625,640	33	8,403	32,201	166	2
3	3	Housekeeping	Patient Days	1,625,640	33	12,807	32,201	254	3
4	5	Utilities	Patient Days	1,625,640	33	61,054	32,201	1,209	4
5	6	Maintenance	Patient Days	1,625,640	33	100,693	32,201	1,995	5
6	17	Administrative	Patient Days	1,625,640	33	61,000	32,201	1,208	6
7	19	Professional Fees	Patient Days	1,625,640	33	321,947	32,201	6,377	7
8	20	Dues and Subscriptions	Patient Days	1,625,640	33	175,974	32,201	3,486	8
9	21	Office and Clerical	Patient Days	1,625,640	33	509,990	32,201	10,102	9
10	24	Seminar and Travel	Patient Days	1,625,640	33	29,773	32,201	590	10
11	25	Other Staff Admin. Trans.	Patient Days	1,625,640	33	38,529	32,201	763	11
12	26	Insurance	Patient Days	1,625,640	33	39,041	32,201	773	12
13	30	Depreciation	Patient Days	1,625,640	33	497,823	32,201	9,861	13
14	32	Interest	Patient Days	1,625,640	33	939,326	32,201	18,606	14
15	33	Real Estate Taxes	Patient Days	1,625,640	33	72,865	32,201	1,443	15
16	34	Rent - Building	Patient Days	1,625,640	33	78,695	32,201	1,559	16
17	35	Rent - Equipment & Auto	Patient Days	1,625,640	33	10,366	32,201	205	17
18	6	Maintenance	Patient Days	1,625,640	33	187,019	187,019	3,705	18
19	6	Maintenance	Direct Allocation			456,812	456,812	2,797	19
20	7	Emp. Ben. - Gen. Serv.	Patient Days	1,625,640	33	91,856	32,201	844	20
21	17	Administrative	Patient Days	1,625,640	33	230,402	230,402	4,564	21
22	21	Office and Clerical	Patient Days	1,625,640	33	3,779,534	3,779,534	74,866	22
23	21	Office and Clerical	Direct Allocation			489,346	489,346		23
24	27	Emp. Ben. - Gen. Admin.	Patient Days	1,625,640	33	691,109	32,201	12,246	24
25	TOTALS					\$ 8,891,187	\$ 5,143,113	\$ 157,754	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738

Report Period Beginning:

01/01/07Ending: 12/31/07

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 Care Center Clinical, Inc.
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping	Patient Days	1,625,640	32	\$ 1,294	\$ 32,201	\$ 26	1	
2	5	Utilities	Patient Days	1,625,640	32	3,307	32,201	66	2	
3	6	Maintenance	Patient Days	1,625,640	32	410	32,201	8	3	
4	19	Professional Fees	Patient Days	1,625,640	32	55,053	32,201	1,090	4	
5	20	Dues and Subscriptions	Patient Days	1,625,640	32	809	32,201	16	5	
6	21	Office & Clerical	Patient Days	1,625,640	32	3,220	32,201	64	6	
7	24	Travel and Seminar	Patient Days	1,625,640	32	15,843	32,201	314	7	
8	26	Insurance	Patient Days	1,625,640	32	409	32,201	8	8	
9	30	Depreciation	Patient Days	1,625,640	32	20,909	32,201	414	9	
10	32	Interest	Patient Days	1,625,640	32	90,038	32,201	1,783	10	
11	33	Real Estate Taxes	Patient Days	1,625,640	32	4,921	32,201	97	11	
12	35	Rent - Equipment & Auto	Patient Days	1,625,640	32	155	32,201	3	12	
13	1	Dietary Salary	Patient Days	1,625,640	32	96,717	96,717	32,201	1,916	13
14	7	Emp. Ben. - Gen. Serv.	Patient Days	1,625,640	32	9,180	32,201	182	14	
15	10	Nursing Salary	Patient Days	1,625,640	32	751,308	751,308	32,201	14,882	15
16	10a	Rehab Salary	Patient Days	1,625,640	32	72,628	72,628	32,201	1,439	16
17	12	Social Service Salary	Patient Days	1,625,640	32	208,543	208,543	32,201	4,131	17
18	15	Emp. Ben. - Healthcare	Patient Days	1,625,640	32	133,126	32,201	2,637	18	
19	17	Administration Salary	Patient Days	1,625,640	32	1,319,729	1,319,729	32,201	26,141	19
20	21	Office Salary	Patient Days	1,625,640	32	338,399	338,399	32,201	6,703	20
21	27	Emp. Ben. - Gen. Admin.	Patient Days	1,625,640	32	224,344	32,201	4,444	21	
22	10	Nursing Salary	Direct Allocation			13,379	13,379		22	
23	12	Social Service Salary	Direct Allocation			8,845	8,845		23	
24	15	Emp. Ben. - Healthcare	Direct Allocation			1,994			24	
25	TOTALS					\$ 3,374,560	\$ 2,809,548	\$ 66,364	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

Name of Related Organization Care Centers Health Systems, Inc.
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	1	Dietary	Gross Billable Income	4,431,674	33	94,358	12,235	261	1	
2	3	Housekeeping	Gross Billable Income	4,431,674	33	663	12,235	2	2	
3	5	Heat and Other Utilities	Gross Billable Income	4,431,674	33	18,909	12,235	52	3	
4	6	Maintenance	Gross Billable Income	4,431,674	33	7,696	12,235	21	4	
5	19	Professional Fees	Gross Billable Income	4,431,674	33	2,050	12,235	6	5	
6	20	Dues, Fees, Subscriptions	Gross Billable Income	4,431,674	33	11,727	12,235	32	6	
7	21	Clerical and General Office	Gross Billable Income	4,431,674	33	40,502	12,235	112	7	
8	25	Other Admin. Staff Transport.	Gross Billable Income	4,431,674	33	8,860	12,235	24	8	
9	26	Insurance	Gross Billable Income	4,431,674	33	17,050	12,235	47	9	
10	30	Depreciation	Gross Billable Income	4,431,674	33	13,332	12,235	37	10	
11	32	Insurance	Gross Billable Income	4,431,674	33	22,225	12,235	61	11	
12	33	Real Estate Taxes	Gross Billable Income	4,431,674	33	2,521	12,235	7	12	
13	34	Rent - Building	Gross Billable Income	4,431,674	33	17,500	12,235	48	13	
14	35	Rent - Equipment	Gross Billable Income	4,431,674	33	4,277	12,235	12	14	
15	1	Dietary	Direct Billable Income	341,879	33	112,243	1,686	553	15	
16	2	Food	Direct Billable Income	25	33	8	9	3	16	
17	3	Housekeeping	Direct Billable Income	29	33	10			17	
18	10	Nursing	Direct Billable Income	69,616	33	22,856			18	
19	21	Clerical and General Office	Direct Billable Income	487	33	160			19	
20	25	Other Admin. Staff Transport.	Direct Billable Income	1,200	33	394			20	
21	39	Ancillary	Direct Billable Income	4,018,438	33	1,319,298	2,650	870	21	
22	17	Administrative	Gross Billable Income	4,431,674	33	155,031	155,031	12,235	428	22
23	21	Clerical and General Office	Gross Billable Income	4,431,674	33	219,270	219,270	12,235	605	23
24	27	Employee Benefits	Gross Billable Income	4,431,674	33	61,873	12,235	171	24	
25	TOTALS					\$ 2,152,813	\$ 374,301	\$ 3,352	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

Name of Related Organization Therapy Works Rehabilitation Services, LLC
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 922-0702
 Fax Number (847) 905-4040

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	17	Administration	Billable Income	4,671,432	16	\$ 9,000	\$ 329,919	\$ 636	1
2	19	Professional Fees	Billable Income	4,671,432	16	7,245	329,919	512	2
3	20	Dues and Subscriptions	Billable Income	4,671,432	16	6,024	329,919	425	3
4	21	Office & Clerical	Billable Income	4,671,432	16	44,084	329,919	3,113	4
5	24	Travel and Seminar	Billable Income	4,671,432	16	15,640	329,919	1,105	5
6	26	Insurance	Billable Income	4,671,432	16	15,816	329,919	1,117	6
7	30	Depreciation	Billable Income	4,671,432	16	8,410	329,919	594	7
8	32	Interest	Billable Income	4,671,432	16	78,317	329,919	5,531	8
9	35	Rent - Equipment	Billable Income	4,671,432	16	18,231	329,919	1,288	9
10	39	Ancillary	Billable Income	4,671,432	16	211,187	329,919	14,915	10
11	17	Administrative	Billable Income	4,671,432	16	119,603	119,603	8,447	11
12	27	Emp. Ben. - Gen. Admin.	Billable Income	4,671,432	16	15,625	329,919	1,104	12
13	39	Ancillary	Billable Income	4,671,432	16	3,841,227	3,841,227	271,286	13
14	43	Emp. Ben. - Other	Billable Income	4,671,432	16	553,364	329,919	39,081	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,943,773	\$ 3,960,830	\$ 349,154	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

Name of Related Organization Vent Lease, LLC
 Street Address 2201 W. Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 674-1180
 Fax Number (847) 673-7741

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	6	Repairs	Direct Billing	892,186	27	\$ 35,557	\$ 2,300	\$ 92	1
2	21	Office and Clerical	Direct Billing	892,186	27	44	2,300		2
3	30	Depreciation	Direct Billing	892,186	27	280,000	2,300	722	3
4	32	Interest	Direct Billing	892,186	27	23,404	2,300	60	4
5	30	Depreciation	Patient Days	1,625,640	33	19,677	32,201	390	5
6	32	Interest	Patient Days	1,625,640	33	27,081	32,201	536	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 385,763	\$	\$ 1,800	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

Name of Related Organization Xcel Supply, LLC
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, IL 60202
 Phone Number (847)328-7600
 Fax Number (847)328-7615

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	1	Dietary	Direct Allocation			\$		\$ 281	1
2	3	Housekeeping	Direct Allocation					27,531	2
3	4	Laundry	Direct Allocation						3
4	6	Repairs & Maintenance	Direct Allocation					167	4
5	10	Nursing	Direct Allocation					80,225	5
6	11	Activities	Direct Allocation						6
7	12	Social Service	Direct Allocation						7
8	20	Dues, Fees And Subscriptions	Direct Allocation						8
9	21	Office And Clerical	Direct Allocation						9
10	22	Employee Benefits	Direct Allocation					975	10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation					22,234	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					\$	\$	131,413	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

Name of Related Organization CCS Employee Benefits Group, Inc.
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847)905-4000
 Fax Number (847)905-4040

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation		\$	\$		234,874	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		234,874	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		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					\$	\$			\$	1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term									7										
Working Capital																				
8	Allocate Care Centers, Inc.		X			\$	\$		\$	18,606	8									
9	Allocate CC Clinical		X							1,783	9									
10	Allocate CC Health Sys.		X							61	10									
11	Allocate Therapy Works		X							5,531	11									
12	Allocate Vent Lease LLC		X							596	12									
13											13									
14	TOTAL Working Capital									26,577	14									
B. Non-Facility Related*																				
15					\$	\$			\$	15										
16										16										
17										17										
18										18										
19										19										
20	TOTAL Non-Facility Related									20										

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

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

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2006 report.		\$ 77,800	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 53,244	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (24,556)	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 54,286	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 29,730	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2002	8	
	2003	9	
	2004	10	
	2005	11	
	2006	51,697	12
2007 Accrual = \$51,697 x 1.05			
Allocated from Care Centers, Inc. \$1,443; CC Clinical - \$97; CC Health Systems \$7			
Note: The facility was not-for-profit prior to 02/01/06, and therefore did not pay any real estate taxes.			
	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2006	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 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 2007 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.

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nursing & Rehab Center COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2006 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 2006.

(A)	(B)	(C)	(D) <u>Tax Applicable to Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>22-22-16-200-028-0000</u>	<u>Long Term Care Property</u>	\$ <u>48,942.70</u>	\$ <u>48,942.70</u>
2. <u>22-22-16-200-021-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,754.76</u>	\$ <u>2,754.76</u>
3. <u>See Attached</u>	<u>Care Centers, Inc. Allocation</u>	\$ <u>46,662.50</u>	\$ <u>924.30</u>
4. <u>See Attached</u>	<u>Care Centers Clinical, Inc.</u>	\$ <u>4,834.42</u>	\$ <u>95.76</u>
5. <u>See Attached</u>	<u>Care Centers Health Sys. Alloc.</u>	\$ <u>2,476.87</u>	\$ <u>6.84</u>
6. <u>See Attached</u>	<u>Care Centers Building Allocation</u>	\$ <u>24,152.48</u>	\$ <u>478.42</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>129,823.73</u>	\$ <u>53,202.78</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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 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 2001 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 Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beccher Manor Nursing & Rehab Center COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 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 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738 Report Period Beginning:01/01/07 Ending:12/31/07**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 37,095 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1C. 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).

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: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>123,116</u>	<u>2006</u>	<u>\$ 163,718</u>	<u>1</u>
2	<u>Allocate Care Centers</u>			<u>7,956</u>	<u>2</u>
3	TOTALS	123,116		\$ 171,674	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
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

*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 Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									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	Related Building Company (Pages 12-BLDG & 12A-BLDG)		2,546,584	65,295		69,399	4,104	130,474	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		44,647	2,349		2,349		14,700	68
69	Financial Statement Depreciation			15,939			(15,939)		69
70	TOTAL (lines 4 thru 69)		\$ 2,591,231	\$ 83,583		\$ 71,748	\$ (11,835)	\$ 145,174	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,591,231	\$ 83,583		\$ 71,748	\$ (11,835)	\$ 145,174	1
2	Doors	2006	4,300		20	215	215	412	2
3	Conduit Instalation	2006	4,485		20	224	224	430	3
4	Fire Rated Wall	2006	3,800		20	190	190	253	4
5	Facility Signs	2006	3,302		20	165	165	206	5
6	Electrical Outlets	2006	2,700		20	135	135	158	6
7	Fire Doors	2006	8,235		20	412	412	480	7
8	Cabinets	2006	14,800		20	740	740	987	8
9	Hvac Units	2006	2,961		20	148	148	185	9
10	Smoke Detectors	2007	3,875		20	178	178	178	10
11	Shower Stalls	2007	28,944		20	1,206	1,206	1,206	11
12	5 Ton Condenser Unit	2007	2,614		20	218	218	218	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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19									19
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12M, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12N, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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
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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)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12O, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12P, Carried Forward		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	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	TOTAL (lines 1 thru 33)		\$ 2,671,247	\$ 83,583		\$ 75,579	\$ (8,004)	\$ 149,887	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

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	
	FOR OHF USE ONLY	Year	Year	Cost	Current Book	Life	Straight Line	Adjustments	Accumulated	
	Bed* ^s	Acquired	Constructed		Depreciation	in Years	Depreciation		Depreciation	
4	96	2006	1985	\$ 2,378,189	\$ 60,977	39	\$ 60,979	\$ 2	\$ 114,336	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Site Improvements		2006	168,395	4,318	20	8,420	4,102	16,138	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								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)	\$	2,546,584	\$	65,295	\$	69,399	\$	4,104	\$	130,474	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Allocate Care Centers, Inc. 2201 Main LLC		2002	2002	\$ 8,821	\$ 226	39	\$ 226		\$ 1,197	4
5	Allocate Care Centers, Inc. - CCI Building			1996	14,957	384	39	384		4,235	5
6	Allocate Care Centers Clinical, Inc.		2002	2002	914	23	39	23		124	6
7	Allocate Care Centers Health Systems, Inc.		2002	2002	65	2	39	2		9	7
8											8
	Improvement Type**										
9	Allocate Care Centers, Inc. 2201 Main LLC			2002	7,287	666	20	666		3,336	9
10	Allocate Care Centers, Inc. 2201 Main LLC			2003	8,587	785	20	785		3,931	10
11	Allocate Care Centers, Inc. 2201 Main LLC			2005	427	45	20	45		108	11
12											12
13	Allocate Care Centers, Inc.			2007	91	6	20	6		6	13
14											14
15	Allocate Care Centers, Inc. - CCI Building			1996	252	-	20	-		252	15
16	Allocate Care Centers, Inc. - CCI Building			1997	1,436	46	20	46		683	16
17											17
18	Allocate Care Centers Clinical, Inc.			2002	755	69	20	69		346	18
19	Allocate Care Centers Clinical, Inc.			2003	890	81	20	81		407	19
20	Allocate Care Centers Clinical, Inc.			2005	44	5	20	5		11	20
21											21
22	Allocate Care Centers Health Systems, Inc.			2002	54	5	20	5		25	22
23	Allocate Care Centers Health Systems, Inc.			2003	64	6	20	6		29	23
24	Allocate Care Centers Health Systems, Inc.			2005	3	-	20	-		1	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37		
38								38		
39								39		
40								40		
41								41		
42								42		
43								43		
44								44		
45								45		
46								46		
47								47		
48								48		
49								49		
50								50		
51								51		
52								52		
53								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)	\$	44,647	\$	2,349	\$	2,349	\$	14,700	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/07 Ending: 12/31/07

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	\$ 509,915	\$ 146,562	\$ 99,662	\$ (46,900)	10	\$ 229,374	71
72	Current Year Purchases	17,526	72	1,945	1,873	10	1,945	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 527,441	\$ 146,634	\$ 101,607	\$ (45,027)		\$ 231,319	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		Allocate Care Centers, Inc.	2007	\$ 16,641	\$ 965	\$ 965	\$	5	\$ 13,670	76
77		Allocate CC Clinical, Inc.	2007	1,424	210	210		5	269	77
78		Allocate CC Health Systems, Inc.	2007	35		1	1	5	1	78
79										79
80	TOTALS			\$ 18,100	\$ 1,175	\$ 1,176	\$ 1		\$ 13,940	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)	\$ 3,388,462	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 231,392	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 178,362	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (53,030)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 395,146	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

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?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocate Care Centers, Inc. & Health Sys.</u>				<u>1,607</u>			5
6	<u>Storage Rental</u>				<u>1,713</u>			6
7	TOTAL				\$ 3,320			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> </u> /2008	\$ <u> </u>
13.	<u> </u> /2009	\$ <u> </u>
14.	<u> </u> /2010	\$ <u> </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 .

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: \$ 4,206 Description: See Attached Schedule

(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.

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>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	39 - 03	hrs	\$		\$ 141,800	\$		\$ 141,800	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			7,125			7,125	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			155,492			155,492	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				114,337		114,337	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental					20,013	58,161		78,174	13
14	TOTAL			\$		\$ 324,430	\$ 172,498		\$ 496,928	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 Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/07

Ending:

12/31/07

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/07

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 500	\$ 12,081	1
2	Cash-Patient Deposits	28,213	28,213	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	552,153	552,153	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,457	13,457	6
7	Other Prepaid Expenses	5,335	5,335	7
8	Accounts Receivable (owners or related parties)	269,549		8
9	Other(specify): <u>See Attached Schedule</u>	102,639	102,639	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 971,846	\$ 713,878	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		2,378,189	14
15	Leasehold Improvements, at Historical Cost	59,641	228,036	15
16	Equipment, at Historical Cost	55,239	486,937	16
17	Accumulated Depreciation (book methods)	(22,703)	(369,703)	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): <u>See Attached Schedule</u>	24,002	316,502	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 116,179	\$ 3,203,679	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,088,025	\$ 3,917,557	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 250,770	\$ 250,770	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,821	24,821	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	128,436	128,436	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,426	4,426	31
32	Accrued Real Estate Taxes(Sch.IX-B)	54,286	54,286	32
33	Accrued Interest Payable		17,458	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	2,463	2,463	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 465,202	\$ 482,660	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,015,800	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 3,015,800	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 465,202	\$ 3,498,460	46
47	TOTAL EQUITY (page 18, line 24)	\$ 622,823	\$ 419,097	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,088,025	\$ 3,917,557	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 421,343	1
2	Restatements (describe):		2
3	See Attached	(7,472)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 413,871	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	533,952	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	(325,000)	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)	\$ 208,952	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)	\$ 622,823	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending: 12/31/07

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	\$ 5,412,932	1
2	Discounts and Allowances for all Levels	(1,626,712)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,786,220	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,362,719	6
7	Oxygen	2,963	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,365,682	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	2,237	16
17	Sale of Drugs	115,412	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	17,326	19
20	Radiology and X-Ray	4,280	20
21	Other Medical Services	204,518	21
22	Laundry	15,981	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 359,754	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	285	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 285	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,791	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,791	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,513,732	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	844,237	31
32	Health Care	2,137,782	32
33	General Administration	1,106,240	33
B. Capital Expense			
34	Ownership	342,033	34
C. Ancillary Expense			
35	Special Cost Centers	496,928	35
36	Provider Participation Fee	52,560	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,979,780	40
41	Income before Income Taxes (line 30 minus line 40)**	533,952	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 533,952	43

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

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

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

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/07

Ending:

12/31/07

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	1,836	2,082	\$ 76,975	\$ 36.97	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,241	19,354	534,729	27.63	3
4	Licensed Practical Nurses	15,531	17,599	391,801	22.26	4
5	CNAs & Orderlies	49,911	54,267	632,996	11.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,422	7,638	136,149	17.83	8
9	Activity Director	2,625	2,977	57,001	19.15	9
10	Activity Assistants	2,966	3,361	39,214	11.67	10
11	Social Service Workers	4,211	4,671	95,730	20.49	11
12	Dietician	133	136	3,900	28.68	12
13	Food Service Supervisor	1,907	2,142	40,376	18.85	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,695	6,375	65,978	10.35	15
16	Dishwashers	11,651	12,597	95,001	7.54	16
17	Maintenance Workers	5,618	6,337	116,881	18.44	17
18	Housekeepers	9,295	10,223	78,647	7.69	18
19	Laundry					19
20	Administrator	1,843	2,100	92,474	44.04	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,521	8,314	111,764	13.44	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,819	2,086	33,051	15.84	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,886	2,102	27,743	13.20	33
34	TOTAL (lines 1 - 33)	148,111	164,361	\$ 2,630,410 *	\$ 16.00	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	132	\$ 5,758	01-03	35
36	Medical Director	Monthly	13,800	09-03	36
37	Medical Records Consultant	Monthly	760	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,440	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	11	550	11-03	44
45	Social Service Consultant	19	1,050	12-03	45
46	Other(specify)				46
47	<u>Therapy Consultant</u>	2	84	10a-03	47
48					48
49	TOTAL (lines 35 - 48)	164	\$ 23,442		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	48	\$ 2,795	10-03	50
51	Licensed Practical Nurses	7	276	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	55	\$ 3,071		53

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								
					FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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 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? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 19,275 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 52,560
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. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? N/A
- 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? 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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT