

Date: 07/01/2007

To: Administrator/Cost Report Preparer

From: Bureau of Health Finance

Re: 2007 Long Term Care Cost Report and Instructions

The 2007 cost report files are now available by download from the Internet or by Email. If you require a disk, please call Fred Sosman at 217-782-1630. The web site for the download of the cost report file and instructions is <http://www.hfs.illinois.gov/costreports/>. Click on the **Long Term Care Long Form** link (the 4th link from the top of the page). Next, right-click on the "Excel version" and select, "Save Target As". Then, save the file on your computer system in the location where you want it. Next, right-click on the instructions file and select "Save Target As". Then, save the file on your computer system.

When you have completed the cost report, **send in the completed cost report file by email, CD or disk. The EMAIL address for requesting the blank Excel form or sending in the completed Excel file is HFS.HealthFinance@illinois.gov. A signed paper copy must be sent in also.** *In order to provide for the efficient and accurate processing of any 7/01/08 - 6/30/09 Medicaid rates, the completed Excel cost report file **must be sent in at the same time as the paper copy of the cost report.***

As is stated on page 1 of the cost report instructions, this report should cover the facility's fiscal year ending in 2007. It is due on September 30, 2007, or 90 days after the close of the facility's fiscal year, **whichever comes later.** Please refer to the instructions for the remainder of the filing requirements.

Please use the 2007 cost report file and instructions. **Printed copies of the report from the 2006 cost report or earlier files will NOT be accepted.** In order to print the instructions on legal paper, open the Instr07.pdf file. Then click File-Page Setup. Change the paper size to legal and click OK. Otherwise, the instructions will print on letter size paper. The type may be a little small if letter size is used.

IMPORTANT NOTICE for Those Facilities Receiving a Calendar 2006 Real Estate Tax Bill: Located after page 10 of the cost report on the worksheet named "RE_TAX" is the "2006 Long Term Care Real Estate Tax Statement." As in previous years, the real estate tax statement is being included in the cost report. A separate notice requesting the submittal of this statement and the calendar 2006 tax bill will not be sent. Please complete the "2006 Long Term Care Real Estate Tax Statement" and send it to our office along with the copies of the calendar 2006 real estate tax bills **as an attachment to the fiscal 2007 cost report.** ***Please Note:*** *Copies of the original tax bills must be provided.*

If both the "2006 Long Term Care Real Estate Tax Statement" and the corresponding tax bills are not included with the 2007 cost report, the Medicaid rate will not include a component for real estate taxes. Additionally, the cost report will not be considered complete and timely filed and may be subject to Medicaid payments being withheld.

Cost Report File

Each page is on a separate worksheet. The file has been sealed. The cells where data is to be entered have been unprotected. Do not change the cost report form. We must have every form the same. Any changes made to the cost report form will cause us to consider the filed cost report incomplete until the form is correctly filed. Complete page one first. The facility name, IDPH ID# and the report period dates have been linked to each page. **(Be sure to enter the IDPH licensed name of the facility. Ensure that the 7 digit IDPH License ID# is correct.)** **When entering data on pages 3 and 4, do not include decimals. Please round to whole numbers. When entering the years on page 12, do not enter "various" or other text in columns 2 or 3.**

Attachments

Please include all explanations, additional details and additional schedules, including the information for owners' compensation, on the worksheets in the cost report file. Separate worksheets have been included after page 23 for the recording of this type of detail. Additionally, you may also insert these sheets in the file behind the pages to which they correspond. ***Please do not change or delete the sheet names of pages 1 through 23, ReadMe or Macro. Also, do not change any range names or range references.***

Page 12 and Pages 12A through 12I

Pages 12A through 12I have been set up to carry forward the totals from the previous page 12. For example, if you use pages 12 through 12F, the total on page 12F will be your grand total building and improvements cost. Only the pages that you use will be printed when the "Print Entire Report" macro is selected.

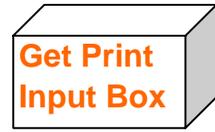
WARNING: *Do NOT use drag & drop, cut or move commands. These commands may ruin the file and/or formulas. Then you will have to close the file and start from the last time you saved it.*

As you know, save your work frequently to prevent losses of large amounts of information. Print macros have been written that will print each individual page or the entire report.

The cost report must be printed on 8 ½ by 14 size white paper with an 8 ½ by 14 image on the paper. **Please do not reduce the image to 8 ½ by 11. We cannot accept a report with an 8 ½ by 11 image.** After printing the cost report, please review the copy for accuracy and completeness before mailing it to the Bureau of Health Finance. **As part of the filing requirements, send the completed Excel file at the same time you send your paper copy.** Also, please make sure both the completed file and the paper copy agree prior to sending them to our office.

Cost Report File and Extra Pages

The entire cost report is in one file named Report07.xls. In an Excel file that has been sealed, you can press the Tab key to go to the next unprotected cell. By pressing Shift-Tab, you can go to the previous unprotected cell. Extra sheets for pages 6, 8 and 12 have been included in the file.



Shortcut=
Hold down
Control Key and press m



Shortcut=
Hold down
Control Key and press q

To Stop Macro:
Hold down
Control Key and press "Break"

IF YOU WOULD LIKE THE NOTE, " SEE
ACCOUNTANTS' COMPILATION REPORT"
AT THE BOTTOM OF EVERY PAGE, ENTER
THE NUMBER 1 IN CELL E4.

1

If you would like Pages Summary A and Summary B
to print, change cell E11 to zero.

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960 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	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	108	Intermediate (ICF)	108	39,420	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	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	66,546	682	2,713	69,941	8
9	SNF/PED					9
10	ICF	574	6	2	582	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	67,120	688	2,715	70,523	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.45%

D. How many bed-hold days during this year were paid by the Department? 3,161 (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 01/01/92

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/92 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 54 and days of care provided 2,702

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 Columbus Park Nsg & Rehab Center # 0037960 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	262,614	54,062	34,685	351,361		351,361	(13,792)	337,569		1
2	Food Purchase		328,717		328,717	(30,879)	297,838	(32)	297,806		2
3	Housekeeping	214,835	47,612		262,447		262,447	(4,099)	258,348		3
4	Laundry	92,140	44,322		136,462		136,462		136,462		4
5	Heat and Other Utilities			203,767	203,767		203,767	3,122	206,889		5
6	Maintenance	45,609	23,290	162,245	231,144		231,144	(12,407)	218,737		6
7	Other (specify):*							4,554	4,554		7
8	TOTAL General Services	615,198	498,003	400,697	1,513,898	(30,879)	1,483,019	(22,654)	1,460,365		8
	B. Health Care and Programs										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	2,449,912	150,390	145,727	2,746,029		2,746,029	(35,234)	2,710,795		10
10a	Therapy	132,841	553	12,000	145,394		145,394	(3,808)	141,586		10a
11	Activities	95,170	10,317	4,618	110,105		110,105		110,105		11
12	Social Services	161,242		15,710	176,952		176,952		176,952		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,117	4,117		15
16	TOTAL Health Care and Programs	2,839,165	161,260	185,255	3,185,680		3,185,680	(34,925)	3,150,755		16
	C. General Administration										
17	Administrative	132,789		581,356	714,145		714,145	(416,081)	298,064		17
18	Directors Fees										18
19	Professional Services			211,593	211,593	(3,649)	207,944	(153,741)	54,203		19
20	Dues, Fees, Subscriptions & Promotions			43,088	43,088		43,088	(11,546)	31,542		20
21	Clerical & General Office Expenses	128,727	24,856	207,302	360,885		360,885	(89,674)	271,211		21
22	Employee Benefits & Payroll Taxes			626,330	626,330	30,879	657,209		657,209		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,259	2,259		2,259	340	2,599		24
25	Other Admin. Staff Transportation			2,188	2,188		2,188	5,113	7,301		25
26	Insurance-Prop.Liab.Malpractice			159,492	159,492		159,492	14,434	173,926		26
27	Other (specify):*							35,056	35,056		27
28	TOTAL General Administration	261,516	24,856	1,833,608	2,119,980	27,230	2,147,210	(616,099)	1,531,111		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,715,879	684,119	2,419,560	6,819,558	(3,649)	6,815,909	(673,678)	6,142,231		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			130,996	130,996		130,996	209,753	340,749			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			117,236	117,236		117,236	579,229	696,465			32
33	Real Estate Taxes			21,744	21,744	3,649	25,393	295,283	320,676			33
34	Rent-Facility & Grounds			1,067,250	1,067,250		1,067,250	(1,067,250)				34
35	Rent-Equipment & Vehicles			10,733	10,733		10,733	5,639	16,372			35
36	Other (specify):*							58,222	58,222			36
37	TOTAL Ownership			1,347,959	1,347,959	3,649	1,351,608	80,876	1,432,484			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		144,742	217,745	362,487		362,487		362,487			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,260	118,260		118,260		118,260			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		144,742	336,005	480,747		480,747		480,747			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,715,879	828,861	4,103,524	8,648,264		8,648,264	(592,802)	8,055,462			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

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	(123,439)	30		9
10	Interest and Other Investment Income	(22,721)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(32)	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	(1,570)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(167,854)	21		24
25	Fund Raising, Advertising and Promotional	(4,307)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,966)	20		28
29	Other-Attach Schedule	(55,190)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (381,079)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(211,723)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (211,723)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (592,802)		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

BHF USE ONLY					
48		49		50	
				51	
					52

SEE ACCOUNTANTS' COMPILATION REPORT

ID# 0037966
 Report Period Beginning: 01/01/07
 Ending: 12/31/07

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1	Theft & Damage Loss	\$ (1,134)	21 1
2	CDWP Dues	(2,332)	20 2
3			3 3
4	Phone Rent	(6,071)	32 4
5	Jury Duty	(17)	10 5
6	Prior Period Legal- SIR Management	(29,235)	19 6
7	Accounting Fees- Building Co.	(6,900)	19 7
8	Bank Charges- Building Co.	(20)	21 8
9	Licenses & Fees- Building Co.	(250)	20 9
10	Legal Fees- Building Co.	(2,416)	19 10
11	PPA - Housekeeping	(5,000)	03 11
12	PPA - Medical Equip	(1,815)	10 12
13			13 13
14			14 14
15			15 15
16			16 16
17			17 17
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100			100 100
101	Total	(55,190)	101 101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Park Nsg & Rehab Center# 0037960 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary					(13,792)							(13,792)	1
2	Food Purchase	(32)											(32)	2
3	Housekeeping	(5,000)		911					(10)				(4,099)	3
4	Laundry													4
5	Heat and Other Utilities			1,444	1,678								3,122	5
6	Maintenance			1,267	(9,254)		(4,420)						(12,407)	6
7	Other (specify):*				1,071	1,647	1,836						4,554	7
8	TOTAL General Services	(5,032)		3,622	(6,505)	(12,145)	(2,584)		(10)				(22,654)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,832)			(24,034)				(9,368)				(35,234)	10
10a	Therapy						(3,808)						(3,808)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				3,614		503						4,117	15
16	TOTAL Health Care and Programs	(1,832)			(20,420)		(3,305)		(9,368)				(34,925)	16
	C. General Administration													
17	Administrative			21,556	(67,644)	(365,673)	(4,320)						(416,081)	17
18	Directors Fees													18
19	Professional Services	(38,551)	9,316	(124,877)	568	17,299	(17,496)						(153,741)	19
20	Fees, Subscriptions & Promotions	(14,425)	250	302	2,327								(11,546)	20
21	Clerical & General Office Expenses	(169,008)	20	71,307	7,914	93							(89,674)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			29	311								340	24
25	Other Admin. Staff Transportation			1,064	4,049								5,113	25
26	Insurance-Prop.Liab.Malpractice		13,324	397	615	98							14,434	26
27	Other (specify):*			13,698	6,545	14,813							35,056	27
28	TOTAL General Administration	(221,984)	22,910	(16,524)	(45,315)	(333,370)	(21,816)						(616,099)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(228,848)	22,910	(12,902)	(72,240)	(345,515)	(27,705)		(9,379)				(673,678)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Park Nsg & Rehab Center # 0037960 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 TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(123,439)	326,454	1,814	4,924								209,753	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(28,792)	604,661	(70)	3,430								579,229	32
33	Real Estate Taxes		286,490	3,115	5,678								295,283	33
34	Rent-Facility & Grounds		(1,067,250)										(1,067,250)	34
35	Rent-Equipment & Vehicles			2,535	2,037	1,067							5,639	35
36	Other (specify):*		58,222										58,222	36
37	TOTAL Ownership	(152,231)	208,577	7,394	16,069	1,067							80,876	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers													44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(381,079)	231,487	(5,508)	(56,171)	(344,447)	(27,705)		(9,379)				(592,802)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Columbus Park LLC		Bldg. 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:	
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)	
1	V	34 Rent	\$ 1,067,250	Columbus Park LLC		\$	\$ (1,067,250)	1
2	V	32 Interest Income	3,344	Columbus Park LLC			(3,344)	2
3	V	32 Interest- HUD		Columbus Park LLC		608,005	608,005	3
4	V	19 Accounting Fees		Columbus Park LLC		6,900	6,900	4
5	V	21 Bank Charges		Columbus Park LLC		20	20	5
6	V	20 License & Fees		Columbus Park LLC		250	250	6
7	V	36 Insurance- MIP		Columbus Park LLC		53,612	53,612	7
8	V	26 Insurance- Property		Columbus Park LLC		13,324	13,324	8
9	V	33 R/E Taxes		Columbus Park LLC		286,490	286,490	9
10	V	19 Legal Fees		Columbus Park LLC		2,416	2,416	10
11	V	36 Amortization- HUD Fees		Columbus Park LLC		4,610	4,610	11
12	V	30 Depreciation		Columbus Park LLC		326,454	326,454	12
13	V							13
14	Total		\$ 1,070,594			\$ 1,302,081	\$ * 231,487	14

* 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	3 HOUSEKEEPING	\$	PREFERRED BOOKKEEPING	100.00%	\$ 911	\$	911	15
16	V	5 UTILITIES		PREFERRED BOOKKEEPING	100.00%	1,444		1,444	16
17	V	6 REPAIRS AND MAINT.		PREFERRED BOOKKEEPING	100.00%	1,267		1,267	17
18	V	17 ADMIN. FINANCIAL SAL.		PREFERRED BOOKKEEPING	100.00%	21,556		21,556	18
19	V	19 PROFESSIONAL FEES		PREFERRED BOOKKEEPING	100.00%	1,026		1,026	19
20	V	20 DUES,SUBSCRIPTIONS		PREFERRED BOOKKEEPING	100.00%	302		302	20
21	V	21 CLERICAL		PREFERRED BOOKKEEPING	100.00%	71,307		71,307	21
22	V	24 SEMINARS		PREFERRED BOOKKEEPING	100.00%	29		29	22
23	V	25 ADMIN. STAFF TRAVEL		PREFERRED BOOKKEEPING	100.00%	1,064		1,064	23
24	V	26 INSURANCE		PREFERRED BOOKKEEPING	100.00%	397		397	24
25	V	27 EMPLOYEE BENEFITS		PREFERRED BOOKKEEPING	100.00%	13,698		13,698	25
26	V	30 DEPRECIATION		PREFERRED BOOKKEEPING	100.00%	1,814		1,814	26
27	V	32 INTEREST		PREFERRED BOOKKEEPING	100.00%	(70)		(70)	27
28	V	33 REAL ESTATE TAXES		PREFERRED BOOKKEEPING	100.00%	3,115		3,115	28
29	V	35 EQUIPMENT RENTAL		PREFERRED BOOKKEEPING	100.00%	2,535		2,535	29
30	V								30
31	V								31
32	V	19 ACCOUNT/BOOKKEEPING	125,903	PREFERRED BOOKKEEPING	100.00%			(125,903)	32
33	V	19 COMPUTER	5,184	PREFERRED BOOKKEEPING	100.00%	5,184			33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 131,087			\$ 125,579	\$ *	(5,508)	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	5 UTILITIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 1,678	\$ 1,678
16	V	6 REPAIRS AND MAINT.	19,440	S.I.R. MANAGEMENT, INC.	100.00%	10,186	(9,254)
17	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,071	1,071
18	V	10 NURSING	42,768	S.I.R. MANAGEMENT, INC.	100.00%	18,734	(24,034)
19	V	15 EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	3,614	3,614
20	V	17 ADMINISTRATIVE	80,136	S.I.R. MANAGEMENT, INC.	100.00%	12,492	(67,644)
21	V	19 PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	568	568
22	V	20 FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	2,327	2,327
23	V	21 CLERICAL & GENERAL	22,032	S.I.R. MANAGEMENT, INC.	100.00%	29,946	7,914
24	V	24 EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	311	311
25	V	25 OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	4,049	4,049
26	V	26 INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	615	615
27	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	6,545	6,545
28	V	30 DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	4,924	4,924
29	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	3,430	3,430
30	V	33 REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	5,678	5,678
31	V	35 EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	2,037	2,037
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 164,376			\$ 108,205	\$ * (56,171)

* 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 SALARIES	\$ 22,032	S.I.R. MANAGEMENT, INC.	100.00%	\$ 8,240	\$ (13,792)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,647	1,647	16
17	V	17	ADMIN./LEGAL SALARIES	424,900	S.I.R. MANAGEMENT, INC.	100.00%	57,473	(367,427)	17
18	V	19	FINANCIAL CONSULTANT		S.I.R. MANAGEMENT, INC.	100.00%	17,299	17,299	18
19	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	11,586	11,586	19
20	V								20
21	V	17	ADMIN. SALARY-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	1,220	1,220	21
22	V	6	REPAIRS & MAINT.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			22
23	V	21	CLERICAL & GEN.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	70	70	23
24	V	26	AUTO INSURANCE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	45	45	24
25	V	27	EMP. BENEFITS-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	1,633	1,633	25
26	V	35	AUTO LEASE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%	619	619	26
27	V								27
28	V	17	ADMIN. SALARY-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	534	534	28
29	V	21	CLERICAL & GEN.-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	23	23	29
30	V	26	AUTO INSURANCE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	53	53	30
31	V	27	EMP. BENEFITS-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	1,594	1,594	31
32	V	35	AUTO LEASE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%	448	448	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 446,932				\$ 102,484	\$ * (344,447)	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	10A SPECIAL REHAB	6,324	S.I.R. MANAGEMENT, INC.	100.00%	2,516	\$ (3,808)
16	V	15 EMP. BEN.-H. CARE & PROG.		S.I.R. MANAGEMENT, INC.	100.00%	503	503
17	V						
18	V	6 REPAIRS AND MAINT.	13,608	S.I.R. MANAGEMENT, INC.	100.00%	9,188	(4,420)
19	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,836	1,836
20	V						
21	V						
22	V						
23	V						
24	V						
25	V	19 LEGAL FEES	17,496	S.I.R. MANAGEMENT, INC.	100.00%		(17,496)
26	V						
27	V	17 COUNCIL DUES	4,320	S.I.R. MANAGEMENT, INC.	100.00%		(4,320)
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 41,748			\$ 14,043	\$ * (27,705)

* 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	22 Employee Health Insurance	\$	CCS Employee Benefit Group, Inc.	100.00%	\$ 82,158	\$ 82,158	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	82,158	CCS Employee Benefit Group, Inc.	100.00%		(82,158)	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		\$ 82,158			\$ 82,158	\$ *	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	<u>1 Dietary</u>	\$	<u>Xcel Supply, LLC</u>	<u>100.00%</u>	\$		15
16	V	<u>3 Housekeeping</u>	<u>128</u>	<u>Xcel Supply, LLC</u>	<u>100.00%</u>	<u>117</u>	<u>(10)</u>	16
17	V	<u>4 Laundry</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			17
18	V	<u>6 Repairs & Maintenance</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			18
19	V	<u>10 Nursing</u>	<u>116,160</u>	<u>Xcel Supply, LLC</u>	<u>100.00%</u>	<u>106,791</u>	<u>(9,368)</u>	19
20	V	<u>11 Activities</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			20
21	V	<u>12 Social Service</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			21
22	V	<u>20 Dues, Fees And Subscriptions</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			22
23	V	<u>21 Office And Clerical</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			23
24	V	<u>22 Employee Benefits</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			24
25	V	<u>24 Seminars & Education</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			25
26	V	<u>39 Ancillary</u>		<u>Xcel Supply, LLC</u>	<u>100.00%</u>			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		\$ 116,287			\$ 106,909	\$ * (9,379)	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		\$			\$	\$	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.

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: 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		
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.

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: 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		
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

Columbus Park Nsg & Rehab Center

0037960

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	Shareholder	Administrative	3.77%	See Attached	0.81	1.76%	Alloc. Salary	\$ 11,190	17-7	1
2	Nenita Guzman	Relative	Dietary	0.00%	See Attached	5.77	11.54%	Alloc. Salary	8,240	01-7	2
3	Louise Bergthold	Shareholder	Administrative	4.25%	See Attached	6.34	11.53%	Alloc. Salary	20,761	17-7	3
4	Tom Winter	Shareholder	Administrative	0.94%	See Attached	7.19	11.98%	Alloc. Salary	21,556	17-7	4
5	Brian Barrish	Shareholder	Administrative	7.19%	See Attached	1.28	3.20%	Alloc. Salary	1,220	17-7	5
6	Mike Giannini	Shareholder	Administrative	6.60%	See Attached	1.65	4.13%	Alloc. Salary	534	17-7	6
7	Noah Wolff	Shareholder	Administrative	4.24%	See Attached	3.00	0.08%	Mgmt Fee	36,000	17-3	7
8	Leo Feigenbaum	Shareholder	Administrative	6.60%	See Attached	2.00	0.04%	Mgmt Fee	36,000	17-3	8
9	Kim Rudolph	Relative	Clerical	0.00%	See Attached	0.44	1.26%	Alloc. Salary	389	22-7	9
10	Adam Vales	Relative	Clerical	0.00%	See Attached	0.51	1.28%	Alloc. Salary	908	22-7	10
11											11
12											12
13								TOTAL	\$ 136,798		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 Columbus Park Nsg & Rehab Center

0037960

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 Columbus Park Nsg & Rehab Center

0037960

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 PREFERRED BOOKKEEPING SERVICES
 Street Address 4100 WEST PRATT AVE.
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 674-5200
 Fax Number (847) 674-5267

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	3	HOUSEKEEPING	BOOK./ACCNT.INCOME 1,051,322	10	\$ 7,611	\$	125,903	\$ 911	1
2	5	UTILITIES	BOOK./ACCNT.INCOME 1,051,322	10	12,056		125,903	1,444	2
3	6	REPAIRS AND MAINT.	BOOK./ACCNT.INCOME 1,051,322	10	10,582		125,903	1,267	3
4	17	ADMIN. FINANCIAL SAL.	BOOK./ACCNT.INCOME 1,051,322	10	180,000	180,000	125,903	21,556	4
5	19	PROFESSIONAL FEES	BOOK./ACCNT.INCOME 1,051,322	10	8,570		125,903	1,026	5
6	20	DUES,SUBSCRIPTIONS	BOOK./ACCNT.INCOME 1,051,322	10	2,521		125,903	302	6
7	21	CLERICAL	BOOK./ACCNT.INCOME 1,051,322	10	595,432	519,081	125,903	71,307	7
8	24	SEMINARS	BOOK./ACCNT.INCOME 1,051,322	10	240		125,903	29	8
9	25	ADMIN. STAFF TRAVEL	BOOK./ACCNT.INCOME 1,051,322	10	8,887		125,903	1,064	9
10	26	INSURANCE	BOOK./ACCNT.INCOME 1,051,322	10	3,314		125,903	397	10
11	27	EMPLOYEE BENEFITS	BOOK./ACCNT.INCOME 1,051,322	10	114,384		125,903	13,698	11
12	30	DEPRECIATION	BOOK./ACCNT.INCOME 1,051,322	10	15,147		125,903	1,814	12
13	32	INTEREST	BOOK./ACCNT.INCOME 1,051,322	10	(585)		125,903	(70)	13
14	33	REAL ESTATE TAXES	BOOK./ACCNT.INCOME 1,051,322	10	26,015		125,903	3,115	14
15	35	EQUIPMENT RENTAL	BOOK./ACCNT.INCOME 1,051,322	10	21,168		125,903	2,535	15
16									16
17									17
18									18
19	19	COMPUTER	DIRECT ALLOCATION					5,184	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,005,342	\$ 699,081		\$ 125,579	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	UTILITIES	PATIENT DAYS	611,427	10	\$ 14,547	\$ 70,523	\$ 1,678	1	
2	6	REPAIRS AND MAINT.	PATIENT DAYS	611,427	10	88,312	52,015	70,523	10,186	2
3	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	611,427	10	9,289	70,523	1,071	3	
4	10	NURSING	PATIENT DAYS	611,427	10	162,421	162,421	70,523	18,734	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	611,427	10	31,333	70,523	3,614	5	
6	17	ADMINISTRATIVE	PATIENT DAYS	611,427	10	108,301	108,301	70,523	12,492	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	611,427	10	4,925	70,523	568	7	
8	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	611,427	10	20,178	70,523	2,327	8	
9	21	CLERICAL & GENERAL	PATIENT DAYS/DIRECT	611,427	10	259,625	203,511	70,523	29,946	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	611,427	10	2,693	70,523	311	10	
11	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	611,427	10	35,101	70,523	4,049	11	
12	26	INSURANCE	PATIENT DAYS	611,427	10	5,328	70,523	615	12	
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS/DIRECT	611,427	10	56,748	70,523	6,545	13	
14	30	DEPRECIATION	PATIENT DAYS	611,427	10	42,694	70,523	4,924	14	
15	32	INTEREST	PATIENT DAYS	611,427	10	29,739	70,523	3,430	15	
16	33	REAL ESTATE TAXES	PATIENT DAYS	611,427	10	49,229	70,523	5,678	16	
17	35	EQUIPMENT RENTAL	PATIENT DAYS	611,427	10	17,659	70,523	2,037	17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS				\$ 938,122	\$ 526,247		\$ 108,205	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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 SALARIES	PATIENT DAYS	611,427	10	\$ 71,444	\$ 71,444	70,523	\$ 8,240	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	611,427	10	14,275	70,523	70,523	1,647	2
3	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	611,427	10	498,282	498,282	70,523	57,473	3
4	19	FINANCIAL CONSULTANT	PATIENT DAYS	611,427	10	149,980	70,523	70,523	17,299	4
5	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	611,427	10	100,448	70,523	70,523	11,586	5
6										6
7	17	ADMIN. SALARY-B. BARRISH	AVG HRS WKD	23	10	22,231	22,231	1	1,220	7
8	6	REPAIRS & MAINT.-B. BARRIS	AVG HRS WKD	23	10			1		8
9	21	CLERICAL & GEN.-B. BARRIS	AVG HRS WKD	23	10	1,275		1	70	9
10	26	AUTO INSURANCE-B. BARRIS	AVG HRS WKD	23	10	824		1	45	10
11	27	EMP. BENEFITS-B. BARRISH	AVG HRS WKD	23	10	29,750		1	1,633	11
12	35	AUTO LEASE-B. BARRISH	AVG HRS WKD	23	10	11,272		1	619	12
13										13
14	17	ADMIN. SALARY-M. GIANNINI	AVG HRS WKD	30	10	9,702	9,702	2	534	14
15	21	CLERICAL & GEN.-M. GIANNI	AVG HRS WKD	30	10	425		2	23	15
16	26	AUTO INSURANCE-M. GIANNI	AVG HRS WKD	30	10	959		2	53	16
17	27	EMP. BENEFITS-M. GIANNINI	AVG HRS WKD	30	10	28,968		2	1,594	17
18	35	AUTO LEASE-M. GIANNINI	AVG HRS WKD	30	10	8,144		2	448	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 947,979	\$ 601,659		\$ 102,484	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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	10A	SPECIAL REHAB	SPECIAL REHAB INC.	107,736	7	\$ 42,868	\$ 42,868	6,324	\$ 2,516	1
2	15	EMP. BEN.-H. CARE & PROG.	SPECIAL REHAB INC.	107,736	7	8,566	6,324	503		2
3										3
4	6	REPAIRS AND MAINT.	MAINTENANCE INC.	116,640	8	78,758	78,758	13,608	9,188	4
5	7	EMP. BEN.-GEN. SERV.	MAINTENANCE INC.	116,640	8	15,737	13,608	1,836		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					\$ 145,929	\$ 121,626		\$ 14,043	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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 CCS Employee Benefit Group, Inc.
 Street Address 2201 W. Main St.
 City / State / Zip Code Evanston, IL 60202
 Phone Number (847)905-4000
 Fax Number (847)905-4040

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	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 82,158	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				\$	\$		\$ 82,158	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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

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

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	Direct Allocation			\$		\$	1
2	3	Housekeeping	Direct Allocation					117	2
3	4	Laundry	Direct Allocation						3
4	6	Repairs & Maintenance	Direct Allocation						4
5	10	Nursing	Direct Allocation					106,791	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						10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation						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					\$		\$	106,909

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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 Columbus Park Nsg & Rehab Center

0037960 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 Columbus Park Nsg & Rehab Center

0037960

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

Columbus Park Nsg & Rehab Center

0037960

Report Period Beginning:

01/01/07

Ending:

12/31/07

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	HUD		X	Mortgage	\$88,250.00	09/03/03	\$	\$ 10,641,360	09/09/33		\$	608,005						
2																		
3																		
4																		
5	See Supplemental Schedule																	
Working Capital																		
6	SIR Management		X	Line of Credit				1,950,000				117,236						
7																		
8	See Supplemental Schedule											3,360						
9	TOTAL Facility Related				\$88,250.00		\$	\$ 12,591,360			\$	728,601						
B. Non-Facility Related*																		
10	Interest Income		X									(22,721)						
11	Interest Income - Bldg. Co.		X									(3,344)						
12	Tower Rent		X									(6,071)						
13	See Supplemental Schedule																	
14	TOTAL Non-Facility Related						\$	\$			\$	(32,136)						
15	TOTALS (line 9+line14)						\$	\$ 12,591,360			\$	696,465						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 53,612 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number

Columbus Park Nsg & Rehab Center

0037960

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
	A. Directly Facility Related																	
	Long-Term																	
1							\$	\$				\$						
2																		
3																		
4																		
5																		
6																		
7	TOTAL Long-Term																	
	Working Capital																	
8	Allocated - Preferred		X				\$	\$				\$ (70)						
9	Allocated - SIR		X									3,430						
10																		
11																		
12																		
13																		
14	TOTAL Working Capital											3,360						
	B. Non-Facility Related*																	
15							\$	\$				\$						
16																		
17																		
18																		
19																		
20	TOTAL Non-Facility Related																	

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2006 report.		\$	155,650	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.)		\$	235,077	2
3. Under or (over) accrual (line 2 minus line 1).		\$	79,427	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	237,600	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.)		\$	3,649	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 \$ <u>21,744</u> For <u>2003</u> 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.		\$	320,676	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2002	150,916	8
	2003	163,886	9
	2004	167,526	10
	2005	148,237	11
	2006	226,284	12

2006 Accrual = \$226,284 x 1.05 = \$237,000

SIR Management Allocation - \$5040

Preferred Bookkeeping - \$2765

RE Tax refund is not offset from expense, since 2003 was not a rate setting year.

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 Columbus Park Nsg & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>16-17-401-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>74,652.48</u>	\$ <u>74,652.48</u>
2. <u>16-17-401-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>32,099.90</u>	\$ <u>32,099.90</u>
3. <u>16-17-401-026-0000</u>	<u>Long Term Care Property</u>	\$ <u>119,531.68</u>	\$ <u>119,531.68</u>
4. <u>See Attached</u>	<u>See Attached</u>	\$ <u>94,525.44</u>	\$ <u>7,805.82</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>320,809.50</u>	\$ <u>234,089.88</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 Columbus Park Nsg & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

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 Columbus Park Nsg & Rehab Center

0037960

Report Period Beginning:

01/01/07

Ending:

12/31/07

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame Number of Stories 6

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a numbered column. Row 1: Facility, 2002, \$300,000. Row 2: TOTALS, \$300,000.

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4				\$	\$		\$	\$	\$	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1992	51,845		20	2,592	2,592	40,093	9
10	Various		1993	71,558		20	3,579	3,579	53,682	10
11	Various		1994	46,784		20	2,339	2,339	32,116	11
12	Various		1995	131,277		20	6,467	6,467	83,310	12
13	Various		1996	62,128		20	3,108	3,108	36,664	13
14	Various		1997	40,477		20	2,025	2,025	21,407	14
15	Various		1998	448,767		20	22,442	22,442	210,692	15
16	Various		1999	202,884		20	10,138	10,138	86,381	16
17	Various		2000	27,418		20	1,371	1,371	10,282	17
18	Various		2001	87,910		20	4,397	4,397	27,466	18
19	Various		2002	35,511		20	3,517	3,517	18,963	19
20	Various		2003	96,681		20	5,307	5,307	23,205	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 Columbus Park Nsg & Rehab Center

0037960

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	Related Building Company (Pages 12-BLDG & 12A-BLDG)	7,303,369	218,995		209,986	(9,009)	1,128,255	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	115,487	3,891		4,498	607	52,703	68
69	Financial Statement Depreciation		130,994			(130,994)		69
70	TOTAL (lines 4 thru 69)	\$ 8,722,096	\$ 353,880		\$ 281,766	\$ (72,114)	\$ 1,825,219	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,722,096	\$ 353,880		\$ 281,766	\$ (72,114)	\$ 1,825,219	1
2	Stairwell Alarm	2004	1,535		20	77	77	307	2
3	Hot Water Tank	2004	24,050		20	1,203	1,203	4,409	3
4	Electrical Work	2004	1,278		20	64	64	250	4
5	Hvac Work	2004	5,700		20	285	285	1,093	5
6	Boiler Tanks	2004	2,924		20	146	146	536	6
7	Elevator Work	2004	7,516		20	376	376	1,284	7
8	Telephone Work	2004	995		20	50	50	166	8
9	Nurse Call System	2004	4,274		20	214	214	712	9
10	Hvac Work	2004	2,946		20	147	147	479	10
11	Bathroom Work	2004	2,700		20	135	135	416	11
12	Hvac Work	2004	2,032		20	203	203	627	12
13	Hvac Work	2004	2,780		20	278	278	857	13
14	Elevator Work	2004	2,375		20	119	119	366	14
15	Blinds	2004	1,801		20	90	90	353	15
16	Door Repair	2004	895		20	45	45	172	16
17	Plumbing	2004	2,145		20	107	107	393	17
18	Miniblinds	2004	631		20	32	32	108	18
19	Water Heater Repair	2004	2,323		20	116	116	368	19
20	Water Heater Pump	2004	1,152		20	58	58	206	20
21	A/C Repair	2004	1,041		20	52	52	178	21
22	A/C Repair	2004	1,370		20	68	68	240	22
23	Elevator Detector Edge	2004	1,490		20	75	75	279	23
24	Fire Alarm Repair	2004	2,129		20	106	106	390	24
25	Sprinkler System Repair	2004	1,103		20	55	55	170	25
26	Lobby Renovation	2005	7,358		20	736	736	2,207	26
27	Flooring	2005	3,958		20	198	198	528	27
28	(17) Closet Doors	2005	5,100		20	510	510	1,360	28
29	Elevator Work	2005	2,289		20	114	114	286	29
30	Plumbing Work	2005	3,275		20	164	164	409	30
31	Elevator Work	2005	3,482		20	174	174	522	31
32	Cubicle Curtains	2005	4,599		20	230	230	671	32
33	Elevator Work	2005	3,505		20	175	175	511	33
34	TOTAL (lines 1 thru 33)		\$ 8,832,847	\$ 353,880		\$ 288,168	\$ (65,712)	\$ 1,846,072	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,832,847	\$ 353,880		\$ 288,168	\$ (65,712)	\$ 1,846,072	1
2	Boiler Work	2005	1,201		20	60	60	170	2
3	Boiler Work	2005	1,239		20	62	62	176	3
4	Air Filtration	2005	6,277		20	314	314	863	4
5	Boiler Work	2005	1,408		20	70	70	194	5
6	Elevator Work	2005	6,317		20	316	316	869	6
7	Elevator Work	2005	10,176		20	509	509	1,357	7
8	Fire Alarm System	2005	11,745		20	587	587	1,566	8
9	Fire Alarm System	2005	9,144		20	457	457	1,181	9
10	Hvac Work	2005	14,152		20	708	708	1,710	10
11	Fire Door	2005	1,840		20	92	92	222	11
12	Door Alarms	2005	1,975		20	99	99	239	12
13	Roof Work	2005	5,060		20	253	253	548	13
14	Fire Door	2005	2,560		20	128	128	299	14
15	3 Industrial Grade Faucets	2005	1,825		20	91	91	243	15
16	Chiller Repair	2005	2,680		20	134	134	313	16
17	Closet Doors	2006	6,600		20	330	330	633	17
18	Fire Door	2006	1,840		20	92	92	161	18
19	Motor	2006	1,193		20	60	60	89	19
20	Hvac	2006	2,216		20	111	111	129	20
21	Light Fixtures	2006	1,685		20	84	84	91	21
22	Flooring - Tile	2006	5,598		20	280	280	303	22
23	Boiler Pump	2006	12,000		20	600	600	700	23
24	Elevator Work	2006	4,202		20	210	210	403	24
25	Elevator Work	2006	4,376		20	219	219	365	25
26	Fire Alarm Work	2006	10,992		20	550	550	824	26
27	Fire Doors	2006	15,205		20	760	760	1,140	27
28	Cubicle Curtains	2006	2,130		20	107	107	124	28
29	Cubicle Curtains	2006	2,918		20	146	146	170	29
30	Walk-In Cooler	2006	3,212		20	161	161	187	30
31	Fire Alarm Generator	2006	3,739		20	187	187	218	31
32	Electrical Work	2006	3,660		20	336	336	336	32
33	Boiler	2006	2,611		20	174	174	174	33
34	TOTAL (lines 1 thru 33)		\$ 8,994,623	\$ 353,880		\$ 296,455	\$ (57,425)	\$ 1,862,069	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,994,623	\$ 353,880		\$ 296,455	\$ (57,425)	\$ 1,862,069	1
2	Door Hardware	2007	11,100		20	324	324	324	2
3	Elevator Work	2007	7,950		20	199	199	199	3
4	Sewage Pumps	2007	13,224		20	551	551	551	4
5	Water Heaters	2007	15,665		20	653	653	653	5
6	Fire Door	2007	2,730		20	125	125	125	6
7	Drainage Work	2007	3,360		20	154	154	154	7
8	Motor	2007	2,134		20	53	53	53	8
9	Kitchen Fan	2007	2,924		20	49	49	49	9
10	Boiler Work	2007	7,599		20	63	63	63	10
11	Hvac Work	2007	11,355		20	47	47	47	11
12	Window Screen	2007	7,934		20	7,934	7,934	7,934	12
13	Fire Door	2007	1,725		20	173	173	173	13
14	Light Fixtures	2007	1,532		20	153	153	153	14
15	Flooring	2007	4,130		20	189	189	189	15
16	Boiler Work	2007	3,560		20	178	178	178	16
17	Fire Door	2007	1,940		20	162	162	162	17
18	Fire Doors	2007	8,500		20	319	319	319	18
19	Fire Doors	2007	1,860		20	70	70	70	19
20	Elevator Work	2007	99,000		20	3,300	3,300	3,300	20
21	Elevator Work	2007	10,792		20	360	360	360	21
22	Elevator Work	2007	56,475		20	1,883	1,883	1,883	22
23	Boiler	2007	7,789		20	32	32	32	23
24	Hvac	2007	16,516		20	69	69	69	24
25	Smoke Detectors	2007	3,157		20	316	316	316	25
26	Electrical Work	2007	3,850		20				26
27	Fire Alarms	2007	2,727		20				27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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
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18								18
19								19
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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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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25								25
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27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
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25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	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)	\$ 9,304,151	\$ 353,880		\$ 313,811	\$ (40,069)	\$ 1,879,425	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	216	2003	1976	\$ 7,013,521	\$ 181,705	35	\$ 200,386	\$ 18,681	\$ 1,041,713	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Elevator Work		2003	67,488	1,753	20		(1,753)	6,197	9
10	Roof Work		2005	98,265	2,520	20		(2,520)	5,775	10
11	HVAC Chiller		2005	52,295	10,041	20		(10,041)	37,234	11
12	Rooftop Cooling Tower		2006	23,800	7,616	20		(7,616)	12,376	12
13	A/C Chiller		2006	48,000	15,360	20	9,600	(5,760)	24,960	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 Columbus Park Nsg & Rehab Center

0037960

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)		\$ 7,303,369	\$ 218,995		\$ 209,986	\$ (9,009)	\$ 1,128,255	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	SIR-SIR	1993	1993	\$ 30,820	\$ 979	35	\$ 881	\$ (98)	\$ 12,768	4
5	SIR-PRE	1993	1993	16,910	537	35	483	(54)	7,006	5
6										6
7										7
8										8
Improvement Type**										
9	Allocated - Preferred Bookkeeping		1997	21,119	473	20	1,056	583	11,413	9
10	Allocated - Preferred Bookkeeping		1999	168	-	20	8	8	71	10
11	Allocated - Preferred Bookkeeping		2000	1,059	-	20	53	53	393	11
12			1993							12
13	Allocated - SIR Management		1994	13,237	369	20	656	287	9,844	13
14	Allocated - SIR Management		1994	41	-	20	-		41	14
15	Allocated - SIR Management		1995	303	-	20	15	15	188	15
16	Allocated - SIR Management		1999	1,438	-	20	72	72	591	16
17	Allocated - SIR Management		2000	868	-	20	43	43	334	17
18	Allocated - SIR Management		2007	6,067	572	20	59	(513)	59	18
19										19
20	Allocated - SIR Properties - SIR Managment		1993	500	3	20	25	22	363	20
21	Allocated - SIR Properties - SIR Managment		1994	294	8	20	15	7	198	21
22	Allocated - SIR Properties - SIR Managment		1997	116	6	20	6		67	22
23	Allocated - SIR Properties - SIR Managment		1998	1,866	187	20	93	(94)	886	23
24	Allocated - SIR Properties - SIR Managment		1999	3,905	391	20	195	(196)	1,660	24
25	Allocated - SIR Properties - SIR Managment		2002	122	-	20	6	6	34	25
26	Allocated - SIR Properties - SIR Managment		2007	540	27	20	27		27	26
27										27
28	Allocated - SIR Properties - Preferred Bookkeeping		1993	274	1	20	14	13	199	28
29	Allocated - SIR Properties - Preferred Bookkeeping		1994	161	4	20	8	4	109	29
30	Allocated - SIR Properties - Preferred Bookkeeping		1997	64	3	20	3		37	30
31	Allocated - SIR Properties - Preferred Bookkeeping		1998	1,024	102	20	51	(51)	486	31
32	Allocated - SIR Properties - Preferred Bookkeeping		1999	2,143	214	20	107	(107)	911	32
33	Allocated - SIR Properties - Preferred Bookkeeping		2002	67	-	20	3	3	18	33
34	Allocated - SIR Properties - Preferred Bookkeeping		2007	296	15	20	15		15	34
35										35
36	Direct Alloc SIR Remodeling		1999	12,085		20	604	604	4,985	36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

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
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61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 115,487	\$ 3,891		\$ 4,498	\$ 607	\$ 52,703	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,685,855	\$ 108,205	\$ 24,839	\$ (83,366)	10	\$ 1,568,203	71
72	Current Year Purchases	64,554	2,103	2,099	(4)	10	3,078	72
73	Fully Depreciated Assets	130,474				10	130,474	73
74								74
75	TOTALS	\$ 1,880,883	\$ 110,308	\$ 26,938	\$ (83,370)		\$ 1,701,755	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,485,034	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 464,188	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 340,749	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (123,439)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,581,180	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 - Related Organization Lease

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions. YES NO

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

8. List separately any amortization of lease expense included on page 4, line 34. _____

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

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

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: \$ 9,482 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	Facility	Van	\$ <u>485.28</u>	\$ <u>5,823</u>	17
18	Alloc-SIR			<u>1,067</u>	18
19					19
20					20
21	TOTAL		\$ <u>485.28</u>	\$ <u>6,890</u>	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____/2008 \$ _____

13. _____/2009 \$ _____

14. _____/2010 \$ _____

* 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		Contract	Total
		1	2		
		Drop-outs	Completed		
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	\$		\$ 103,265	\$		\$ 103,265	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			3,285			3,285	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			111,195			111,195	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 prescrpts				115,207		115,207	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): <u>See Supplemental</u>						29,535		29,535	13
14	TOTAL			\$		\$ 217,745	\$ 144,742		\$ 362,487	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 Columbus Park Nsg & Rehab Center

0037960

Report 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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 38,399	\$ 43,196	1
2	Cash-Patient Deposits	70,496	70,496	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,136,660	2,136,660	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	57,909	57,909	6
7	Other Prepaid Expenses	5,201	50,377	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	(1,296)	182,011	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,307,369	\$ 2,540,649	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		7,179,274	14
15	Leasehold Improvements, at Historical Cost	1,151,580	1,151,580	15
16	Equipment, at Historical Cost	1,029,987	2,480,561	16
17	Accumulated Depreciation (book methods)	(1,058,551)	(3,651,815)	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>	17,563	135,893	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,140,579	\$ 7,595,493	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,447,948	\$ 10,136,142	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 332,619	\$ 332,620	26
27	Officer's Accounts Payable	4,570	4,570	27
28	Accounts Payable-Patient Deposits	70,133	70,133	28
29	Short-Term Notes Payable	1,950,000	1,950,000	29
30	Accrued Salaries Payable	241,472	241,472	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,447	20,447	31
32	Accrued Real Estate Taxes(Sch.IX-B)		237,600	32
33	Accrued Interest Payable		50,280	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	17,000	17,000	35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	54,353	54,353	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,690,594	\$ 2,978,475	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,641,360	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)	\$	\$ 10,641,360	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,690,594	\$ 13,619,835	46
47	TOTAL EQUITY(page 18, line 24)	\$ 757,354	\$ (3,483,693)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,447,948	\$ 10,136,142	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 851,173	1
2	Restatements (describe):		2
3	Rounding	4	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 851,177	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(93,823)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (93,823)	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)	\$ 757,354	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 8,029,562	1
2	Discounts and Allowances for all Levels	(248,486)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,781,076	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	595,960	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 595,960	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		16
17	Sale of Drugs	108,073	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	4,603	19
20	Radiology and X-Ray	5,002	20
21	Other Medical Services	9,174	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 126,852	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	22,721	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,721	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	27,832	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 27,832	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,554,441	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,513,898	31
32	Health Care	3,185,680	32
33	General Administration	2,119,980	33
	B. Capital Expense		
34	Ownership	1,347,959	34
	C. Ancillary Expense		
35	Special Cost Centers	362,487	35
36	Provider Participation Fee	118,260	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,648,264	40
41	Income before Income Taxes (line 30 minus line 40)**	(93,823)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (93,823)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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 Columbus Park Nsg & Rehab Center

0037960

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	1,935	2,069	\$ 76,656	\$ 37.05	1
2	Assistant Director of Nursing	2,069	2,381	73,603	30.91	2
3	Registered Nurses	18,246	19,210	494,036	25.72	3
4	Licensed Practical Nurses	24,657	26,605	598,094	22.48	4
5	CNAs & Orderlies	97,848	104,712	1,045,024	9.98	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,234	10,336	132,841	12.85	8
9	Activity Director	1,775	1,926	25,442	13.21	9
10	Activity Assistants	8,550	8,891	69,728	7.84	10
11	Social Service Workers	11,573	12,367	161,242	13.04	11
12	Dietician					12
13	Food Service Supervisor	1,821	2,086	39,378	18.88	13
14	Head Cook	5,006	5,858	57,603	9.83	14
15	Cook Helpers/Assistants	17,709	19,030	165,633	8.70	15
16	Dishwashers					16
17	Maintenance Workers	3,512	3,763	45,609	12.12	17
18	Housekeepers	22,261	23,583	214,835	9.11	18
19	Laundry	10,639	11,046	92,140	8.34	19
20	Administrator	1,888	2,086	87,440	41.92	20
21	Assistant Administrator	1,901	2,086	45,349	21.74	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,712	12,040	128,727	10.69	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	6,614	7,266	162,499	22.36	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	257,950	277,341	\$ 3,715,879 *	\$ 13.40	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	Monthly	\$ 12,653	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,224	10-03	37
38	Nurse Consultant	Monthly	42,768	10-03	38
39	Pharmacist Consultant	Monthly	3,638	10-03	39
40	Physical Therapy Consultant	129	7,320	10a-03	40
41	Occupational Therapy Consultant	67	3,810	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	16	870	10a-03	43
44	Activity Consultant	94	4,618	11-03	44
45	Social Service Consultant	40	2,186	12-03	45
46	Other(specify) <u>Food Service Dir</u>	Monthly	22,032	01-03	46
47	<u>Psychiatric MD Consultant</u>	Monthly	7,200	12-03	47
48	<u>Specialized Service Consultant</u>	Monthly	6,324	12-03	48
49	TOTAL (lines 35 - 48)	346	\$ 124,843		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	50	
51	Licensed Practical Nurses	2,694	95,097	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,694	\$ 95,097		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Columbus Park Nsg & Rehab Center**

0037960

Report Period Beginning: **01/01/07**

Ending: **12/31/07**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Martin Lee	Admin	0	\$ 87,440	Workers' Compensation Insurance	\$ 98,512	IDPH License Fee	\$ 1,990		
Maria Green	Asst. Admin	0	45,349	Unemployment Compensation Insurance	61,046	Advertising: Employee Recruitment	11,028		
				FICA Taxes	279,723	Health Care Worker Background Check	2,550		
				Employee Health Insurance	166,844	(Indicate # of checks performed <u>255</u>)			
				Employee Meals	30,879	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Advertising & Promotion	4,307		
				Chicago Head Tax	7,260	Yellow Page	5,966		
				401K Matching	5,988	Dues & Subscriptions	10,457		
				Other Employee Benefits	6,957	Licenses & Permits	2,888		
						See Supplemental Schedule	2,629		
						Less: Public Relations Expense	()		
						Non-allowable advertising	(4,307)		
						Yellow page advertising	(5,966)		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 132,789	TOTAL (agree to Schedule V, line 22, col.8)		\$ 657,209	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 31,542
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Dues - Owners Council - SIR Management			\$ 4,320				Out-of-State Travel	\$	
Director of Administrative Service - SIR Management			31,536						
Ancillary Administrative Charges - SIR Management			48,600						
See Supplemental Schedule			496,900				In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 581,356						
C. Professional Services				TOTAL			Seminar Expense		
Vendor/Payee	Type		Amount	\$			2,259		
Preferred Bookkeeping	Bookkeeping		\$ 88,128				Allocated - Preferred	29	
Preferred Bookkeeping	Computer Support		5,184				Allocated - SIR	311	
Preferred Bookkeeping	Accounting		37,775						
FR& R	Accounting		16,690				Entertainment Expense	()	
Foley & Lardner	Legal		4,538				(agree to Sch. V, line 24, col. 8)		
Personnel Planners, Inc	Unemployment Consult.		2,895				TOTAL	\$ 2,599	
SIR Management	Dir. Of Regulatory Serv.		17,496						
Adjusted Out Page 5	Prior Period Legal		29,235						
LTC Solutions	Computer Support		1,320						
eHealth Data Solutions	MDS Software		8,332						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 211,593						

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2004	FY2005	FY2006	FY2007
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$								
2																				
3																				
4																				
5																				
6																				
7																				
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15																				
16																				
17																				
18																				
19																				
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$								

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nsg & Rehab Center

0037960

Report Period Beginning:

01/01/07

Ending:

12/31/07

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$9,880; IL Assoc. HC \$2,592
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (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. \$ _____ 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. \$ 118,260
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. \$ 30,879 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? N/A
- 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? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT