



Facility Name & ID Number Pinecrest Manor

# 0012765 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

**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 05/29/07

	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	49	Skilled (SNF)	66	18,446	1
2		Skilled Pediatric (SNF/PED)			2
3	94	Intermediate (ICF)	75	33,683	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	143	TOTALS	141	52,129	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	7,539	4,298	3,995	15,832	8
9	SNF/PED					9
10	ICF	17,760	13,754		31,514	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,299	18,052	3,995	47,346	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.82%

D. How many bed-hold days during this year were paid by the Department? None (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 06/27/63

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 66 and days of care provided 3,995

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: 06/30/07 Fiscal Year: 06/30/07

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

Pinecrest Manor  
 BED DAYS AVAILABLE  
 FYE: 06/30/07

Schedule 2A

	CERTIFIED SECTION	NON CERT. SECTION	TOTAL HOUSE
07/01/06 - 05/28/07			
NUMBER OF BEDS	49	94	143
DAYS IN REPORTING PERIOD	332	332	332
TOTAL BEDS FOR PERIOD #1	16,268	31,208	47,476
05/29/07 - 06/30/07			
NUMBER OF BEDS	66	75	141
DAYS IN REPORTING PERIOD	33	33	33
TOTAL BEDS FOR PERIOD #2	2,178	2,475	4,653
TOTAL BED DAYS AVAILABLE	18,446	33,683	52,129

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Pinecrest Manor # 0012765 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## 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
<b>1</b>	<b>A. General Services</b>										
1	Dietary	363,412	12,357	526,588	902,357	902,357	(67,703)	834,654			1
2	Food Purchase		143,168		143,168	143,168	(126,459)	16,709			2
3	Housekeeping	218,121	43,617		261,738	261,738	(44,880)	216,858			3
4	Laundry	118,097	16,513		134,610	134,610	(4,970)	129,640			4
5	Heat and Other Utilities			296,385	296,385	296,385		296,385			5
6	Maintenance	228,873	14,276	114,920	358,069	358,069	(91,735)	266,334			6
7	Other (specify):*										7
<b>8</b>	<b>TOTAL General Services</b>	<b>928,503</b>	<b>229,931</b>	<b>937,893</b>	<b>2,096,327</b>	<b>2,096,327</b>	<b>(335,747)</b>	<b>1,760,580</b>			<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200	7,200		7,200			9
10	Nursing and Medical Records	2,927,590	120,266	46,622	3,094,478	3,094,478	(20,000)	3,074,478			10
10a	Therapy			471,702	471,702	471,702		471,702			10a
11	Activities	142,317	8,873	3,180	154,370	154,370	(2,000)	152,370			11
12	Social Services	95,966	916		96,882	96,882		96,882			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
<b>16</b>	<b>TOTAL Health Care and Programs</b>	<b>3,165,873</b>	<b>130,055</b>	<b>528,704</b>	<b>3,824,632</b>	<b>3,824,632</b>	<b>(22,000)</b>	<b>3,802,632</b>			<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	105,515			105,515	105,515		105,515			17
18	Directors Fees										18
19	Professional Services			86,916	86,916	86,916	(478)	86,438			19
20	Dues, Fees, Subscriptions & Promotion			37,776	37,776	37,776	(18,024)	19,752			20
21	Clerical & General Office Expense	294,071	63,608	49,616	407,295	407,295	(113,693)	293,602			21
22	Employee Benefits & Payroll Tax			899,972	899,972	899,972	(69,304)	830,668			22
23	Inservice Training & Education			1,202	1,202	1,202		1,202			23
24	Travel and Seminars			9,816	9,816	9,816		9,816			24
25	Other Admin. Staff Transportation			7,346	7,346	7,346		7,346			25
26	Insurance-Prop.Liab.Malpractice			197,073	197,073	197,073		197,073			26
27	Other (specify):*										27
<b>28</b>	<b>TOTAL General Administration</b>	<b>399,586</b>	<b>63,608</b>	<b>1,289,717</b>	<b>1,752,911</b>	<b>1,752,911</b>	<b>(201,499)</b>	<b>1,551,412</b>			<b>28</b>
<b>29</b>	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>4,493,962</b>	<b>423,594</b>	<b>2,756,314</b>	<b>7,673,870</b>	<b>7,673,870</b>	<b>(559,246)</b>	<b>7,114,624</b>			<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor

#0012765

Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## 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	
	<b>D. Ownership</b>											
30	Depreciation			326,111	326,111		326,111	11,746	337,857			30
31	Amortization of Pre-Op. & Org											31
32	Interest			244,494	244,494		244,494	(5,362)	239,132			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle:											35
36	Other (specify): <sup>3</sup>											36
37	<b>TOTAL Ownership</b>			570,605	570,605		570,605	6,384	576,989			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportatio											38
39	Ancillary Service Center:		136,081		136,081		136,081		136,081			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			78,293	78,293		78,293		78,293			42
43	Other (specify): <sup>3</sup> <i>Non-allowable Cost</i>	126,283	1,121	55,124	182,528		182,528	(182,528)				43
44	<b>TOTAL Special Cost Centers</b>	126,283	137,202	133,417	396,902		396,902	(182,528)	214,374			44
	<b>GRAND TOTAL COST</b>											
45	(sum of lines 29, 37 & 44)	4,620,245	560,796	3,460,336	8,641,377		8,641,377	(735,390)	7,905,987			45

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Pinecrest Manor**

# **0012765**

Report Period Beginning:

**07/01/2006**

Ending:

**06/30/2007**

**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 Program				3
4	Non-Patient Meals	(3,609)	2		4
5	Telephone, TV & Radio in Resident Room	(24)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	11,746	30		9
10	Interest and Other Investment Income	(5,362)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(6,091)	43		24
25	Fund Raising, Advertising and Promotion	(10,361)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg. 5A	(157,185)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (170,886)		\$	30

BHF USE ONLY					
48		49	50	51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(564,504)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (564,504)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (735,390)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Pinecrest Manor

ID# 0012765

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow departmental development salaries	\$ (64,073)	43	1
2	Disallow trustee expenses	(518)	43	2
3	Disallow non-allowable professional services	(1,200)	43	3
4	Disallow non-allowable service contracts	(2,090)	43	4
5	Disallow non-allowable postage	(2,436)	43	5
6	Disallow non-allowable general expense	(4,082)	43	6
7	Disallow non-allowable mileage, meals, etc.	(2,028)	43	7
8	Disallow non-allowable dues, fees, subscriptions	(730)	43	8
9	Disallow marketing salaries	(18,210)	43	9
10	Disallow marketing supplies	(1,121)	43	10
11	Disallow cable tv expense	(12,578)	43	11
12	Disallow association dues	(816)	20	12
13	Disallow non-allowable publication expense	(1,208)	20	13
14	Disallow out of period legal fees	(478)	19	14
15	Disallow ancillary Medicare costs	(13,010)	43	15
16	Offset housekeeping income	(150)	3	16
17	Offset vending machine income	(22,850)	2	17
18	Offset administrative supplies income	(9,404)	21	18
19	Offset dietary supplies income	(203)	1	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(157,185)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning:

07/01/2006

Ending:

06/30/2007

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	(203)	(67,500)	0	0	0	0	0	0	0	0	0	(67,703)	1
2	Food Purchase	(26,459)	(100,000)	0	0	0	0	0	0	0	0	0	(126,459)	2
3	Housekeeping	(150)	(44,730)	0	0	0	0	0	0	0	0	0	(44,880)	3
4	Laundry	0	(4,970)	0	0	0	0	0	0	0	0	0	(4,970)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	(66,735)	(25,000)	0	0	0	0	0	0	0	0	(91,735)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(26,812)</b>	<b>(283,935)</b>	<b>(25,000)</b>	<b>0</b>	<b>(335,747)</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	(20,000)	0	0	0	0	0	0	0	0	0	(20,000)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	(2,000)	0	0	0	0	0	0	0	0	0	(2,000)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>(22,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22,000)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(478)	0	0	0	0	0	0	0	0	0	0	(478)	19
20	Fees, Subscriptions & Promotions	(2,024)	(1,500)	(14,500)	0	0	0	0	0	0	0	0	(18,024)	20
21	Clerical & General Office Expenses	(9,428)	(96,265)	(8,000)	0	0	0	0	0	0	0	0	(113,693)	21
22	Employee Benefits & Payroll Taxes	0	(59,800)	(9,504)	0	0	0	0	0	0	0	0	(69,304)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(11,930)</b>	<b>(157,565)</b>	<b>(32,004)</b>	<b>0</b>	<b>(201,499)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(38,742)</b>	<b>(463,500)</b>	<b>(57,004)</b>	<b>0</b>	<b>(559,246)</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pinecrest Manor# 0012765

Report Period Beginning:

07/01/2006 Ending:06/30/2007

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	<b>D. Ownership</b>												
30	Depreciation	11,746	0	0	0	0	0	0	0	0	0	0	11,746 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(5,362)	0	0	0	0	0	0	0	0	0	0	(5,362) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	<b>TOTAL Ownership</b>	<b>6,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,384 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(138,528)	0	(44,000)	0	0	0	0	0	0	0	0	(182,528) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(138,528)</b>	<b>0</b>	<b>(44,000)</b>	<b>0</b>	<b>(182,528) 44</b>							
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(170,886)</b>	<b>(463,500)</b>	<b>(101,004)</b>	<b>0</b>	<b>(735,390) 45</b>							

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
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest	Mt. Morris, IL	Fund Raising
				Foundation		Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary salary	\$ 67,500	Pinecrest Village	**	\$	\$ (67,500)	1
2	V	2 Food	100,000	Pinecrest Village	**		(100,000)	2
3	V	3 Housekeeping salary	44,730	Pinecrest Village	**		(44,730)	3
4	V	4 Laundry salary	4,970	Pinecrest Village	**		(4,970)	4
5	V	6 Plant salary	66,735	Pinecrest Village	**		(66,735)	5
6	V	10 Nursing salary	20,000	Pinecrest Village	**		(20,000)	6
7	V	11 Activities salary	2,000	Pinecrest Village	**		(2,000)	7
8	V	20 Dues, Fees & Subscriptions	1,500	Pinecrest Village	**		(1,500)	8
9	V	21 Clerical & General Office - Salar	92,765	Pinecrest Village	**		(92,765)	9
10	V	21 Clerical & General Office - Othe	3,500	Pinecrest Village			(3,500)	10
11	V	22 Employee benefits & payroll taxes	59,800				(59,800)	11
12	V			**Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directo				12
13	V							13
14	Total		\$ 463,500			\$	\$ * (463,500)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor

# 0012765

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

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	6 Maintenance Wages	\$ 25,000	Pinecrest Grove	**	\$	\$ (25,000)	15	
16	V	20 Dues, Fees & Subscriptions	14,500	Pinecrest Grove	**		(14,500)	16	
17	V	21 Clerical & General Office - Salary	5,000	Pinecrest Grove	**		(5,000)	17	
18	V	21 Clerical & General Office - Other	3,000	Pinecrest Grove	**		(3,000)	18	
19	V	22 Employee Benefits	9,504	Pinecrest Grove	**		(9,504)	19	
20	V	43 Other - Salary	44,000	Pinecrest Grove	**		(44,000)	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			**Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors					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		\$ 101,004			\$ 0	\$ * (101,004)	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4		See Listing of Board of Directors Attached.							NONE		4
5											5
6		NOTE: No members of the Board provide services to the facility, nor do they have									6
7		financial interest in businesses that do business with, or provide services to, the facilit									7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor # 0012765 Report Period Beginning: 07/01/2006 Ending: 6/30/2007

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 N/A  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5									5
6									6
7			N/A						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 **Pinecrest Manor** # **0012765** Report Period Beginning: **07/01/2006** Ending: **06/30/2007**

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
		Related**	YES				NO	Amount of Note					Original
	<b>A. Directly Facility Related</b>												
	<b>Long-Term</b>												
1	JP Morgan Chase		X	Bond Issue	Interest Only	06/17/00	\$ 5,200,000	\$ 4,510,000	6/27/27	LI +.0050	\$ 178,358	1	
2												2	
3												3	
4												4	
5												5	
	<b>Working Capital</b>												
6	Line of Credit		X	Working Capital	Interest only	03/04/07	200,000	150,000	03/04/08	0.0600	1,590	6	
7	Pinecrest Foundation	X		Improvements	Interest Only	11/01/06	125,000	95,469	11/01/07	0.0200	1,238	7	
8												8	
9	TOTAL Facility Related						\$ 5,525,000	\$ 4,755,469			\$ 181,186	9	
	<b>B. Non-Facility Related*</b>												
10										Letter of credit fees		63,308	10
11										Interest income offset		(5,362)	11
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 57,946	14	
15	TOTALS (line 9+line14)						\$ 5,525,000	\$ 4,755,469			\$ 239,132	15	

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

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

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

Facility Name & ID Number **Pinecrest Manor**

# **0012765** Report Period Beginning: **07/01/2006** Ending: **06/30/2007**

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

**B. Real Estate Taxes**

<p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report</p>			
1. Real Estate Tax accrual used on 2006 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2002		8
	2003		9
	2004		10
	2005		11
	2006	N/A	12
<b>FOR BHF USE ONLY</b>			
	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
<b>Facility is a Not-For-Profit and pays no real estate taxes.</b>			

- 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 filec**

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number Pinecrest Manor

# 0012765 Report Period Beginning:

07/01/2006 Ending: 06/30/2007

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 79,970 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

Pinecrest Village - Retirement Community: Congregate living units - 48 units; 60,413 square feet  
Independent living units - 9 units; 12,079 square feet

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>443,048</b>		<b>\$ 20,626</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor# 0012765

Report Period Beginning:

07/01/2006 Ending: 06/30/2007**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	141	1963	1963	\$ 1,248,321	\$	50	\$ 24,966	\$ 24,966	\$ 1,079,429	4
5		1964	1964	13,640		50	273	273	11,569	5
6		1965	1965	400		50	8	8	332	6
7		1963	1963	67,803		5-20			67,803	7
8		1987	1987	43,345		5-10			43,345	8
<b>Improvement Type**</b>										
9	Building Improvements		1965	5,475		38			5,475	9
10	Building Improvements		1969	3,231		15-45	58	58	2,800	10
11	Building Improvements		1971	9,871		5-42	203	203	8,556	11
12	Building Improvements		1972	4,539		10			4,539	12
13	Building Improvements		1973	567		5			567	13
14	Building Improvements		1974	130,481	2,821	5-50	2,821		88,889	14
15	Building Improvements		1975	17,918		10-15			17,918	15
16	Building Improvements		1976	22,483		5-38			22,483	16
17	Building Improvements		1977	12,308		10			12,308	17
18	Building Improvements		1978	1,354		5-10			1,354	18
19	Building Improvements		1979	10,885		7			10,885	19
20	Building Improvements		1980	6,121		5			6,121	20
21	Building Improvements		1981	8,640		10			8,640	21
22	Building Improvements		1982	54,612		5-10			54,612	22
23	Building Improvements		1983	65,748		5-10			65,748	23
24	Building Improvements		1984	74,218		5-10			74,218	24
25	Building Improvements		1985	28,402		5-10			28,402	25
26	Building Improvements		1986	53,789		5			53,789	26
27	Garage		1983	11,892		10			11,892	27
28	Brethren - House		1977	19,500		25			19,500	28
29	Brethren - Renovations		1980	40,698		25			40,698	29
30	Brethren - Insulation		1981	2,149		10			2,149	30
31	Brethren - Garage		1984	10,692		10			10,692	31
32	Brethren - Bath Remodel		1986	1,296		5			1,296	32
33	Brethren - Garage Improvement		1980	2,095		14			2,095	33
34	Energy Management		1985	3,180		10			3,180	34
35	Building (28 Beds)		1999	2,780,122	69,503	40	69,503		564,632	35
36	Carpeting		1989	805		10			805	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 Pinecrest Manor# 0012765

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Canopy Extension	1987	\$ 6,935	\$	5-10		\$	6,935	37
38	Entrance Way	1987	37,500	1,500	25	1,500		30,750	38
39	Building Improvements	1991	14,073		5-15			14,073	39
40	Building Improvements	1991	10,796		10-15			10,796	40
41	Capitalized Repairs	1991	1,652		10			1,652	41
42	Building Improvements	1992	5,649		10-20			5,649	42
43	Building Improvements	1992	3,071		10			3,071	43
44	Building Improvements	1992	1,380	92	15	92		1,334	44
45	Building Improvements	1993	3,049		10			3,049	45
46	Building Improvements	1993	28,880		5			28,880	46
47	Building Improvements	1994	4,485	224	20	224		3,024	47
48	Building Improvements	1994	621	41	15	41		554	48
49	Building Improvements	1994	14,328	955	15	955		13,849	49
50	Building Improvements	1994	14,178	945	15	945		12,758	50
51	Building Improvements	1995	630	42	15	42		525	51
52	Garage Improvement	1996	2,516		5			2,516	52
53	Blacktop Resurfacing	1996	4,902		5			4,902	53
54	Blacktop Resurfacing	1997	1,805		5			1,805	54
55	Patio doors	1997	1,285	69	10	69		1,285	55
56	Water softener	1997	12,260	613	10	613		12,260	56
57	Accordion door	1997	3,295	169	10	169		3,295	57
58	Roof repairs	1997	5,162	260	10	260		5,162	58
59	Furnace repairs	1997	2,358	116	10	116		2,358	59
60	Redecorating	1998	34,716	3,472	10	3,472		23,234	60
61	Countertop & wallcovering	1998	4,167		5			4,167	61
62	Door	1998	62		5			62	62
63	Paging system	1998	2,977		5			2,977	63
64	Wiring	1998	950		5			950	64
65	Asbestos Removal	1998	79,150	7,914	10	7,914		75,183	65
66	Redecorating	1999	43,753	4,375	10	4,375		37,188	66
67	Asbestos Removal	1999	17,255	1,726	10	1,726		14,671	67
68	Pipe insulation	1999	6,625	662	10	662		5,627	68
69	Landscaping	1999	8,310	831	10	831		7,063	69
70	TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 96,330		\$ 121,838	\$ 25,508	\$ 2,668,325	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor# 0012765

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,135,355	\$ 96,330		\$ 121,838	\$ 25,508	\$ 2,668,325	1
2	Signs	1999	10,583		5			10,583	2
3	Roof	1999	55,935	3,729	15	3,729		31,708	3
4	Windows	1999	20,688	1,379	15	1,379		11,722	4
5	HVAC Improvement	1999	2,000	133	15	133		1,131	5
6	Fixed Equipment	1999	80,501		5			80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		177,150	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		124,977	8
9	Heating & cooling renovatio	1999	1,486,082	37,152	40	37,152		306,580	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		67,932	10
11	Emergency/supplemental electricit	1999	219,518	5,488	40	5,488		45,288	11
12	Security system	1999	11,190	280	40	280		2,620	12
13	Retention pond	1999	25,282	632	40	632		5,219	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		6,511	14
15	Additional modernization	2000	42,948	2,147	20	2,147		16,103	15
16	Flooring	2000	22,767		5	(2,278)	(2,278)	22,767	16
17	Windows	2000	10,325	516	20	516		3,870	17
18	Firewall	2000	39,232	1,962	20	1,962		14,715	18
19	Security system	2000	191	19	10	19		143	19
20	Remodeling	2000	14,848		5	(1,483)	(1,483)	14,848	20
21	Landscaping	2000	645		10	(61)	(61)	645	21
22	Additional asbestos removal	2000	1,200	120	10	120		900	22
23	Roofing	2000	2,884	288	10	288		2,160	23
24	Security system & fire alarm system	2000	3,631	363	10	363		2,723	24
25	Additional kitchen modernization	2000	2,756	137	20	137		1,028	25
26	Timeclock & security system	2000	3,283	328	10	328		2,460	26
27	Security and Entrance Door	2000	24,520	2,452	10	2,452		15,938	27
28	Firewall	2000	3,436	342	10	342		2,223	28
29	Additional kitchen modernization	2000	10,361	1,036	10	1,036		6,734	29
30	HVAC	2001	2,664	266	10	266		1,729	30
31	Roofing	2001	36,573	2,438	15	2,438		13,409	31
32	Planning for modernization of rehabilitation room	2002	1,850	92	20	92		506	32
33	Memorial Project	2002	4,542	454	10	454		1,816	33
34	TOTAL (lines 1 thru 33)		\$ 9,097,838	\$ 203,635		\$ 225,321	\$ 21,686	\$ 3,664,964	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Pinecrest Manor# 0012765

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

**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		\$ 9,097,838	\$ 203,635		\$ 225,321	\$ 21,686	\$ 3,664,964	1
2	New Roof	2002	90,352	6,023	15	6,023		24,093	2
3	Courtyard Pavillior	2003	16,255	1,084	15	1,084		4,878	3
4	Solarium	2003	184,761	4,619	40	4,619		20,786	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		6,507	5
6									6
7	Landscaping - Courtvarc	2003	56,011	1,868	30	1,868		6,538	7
8	Electrical - Courtvarc	2003	27,003	900	30	900		3,150	8
9	Plumbing - Courtvarc	2003	5,446	182	30	182		637	9
10	Remodeling Solarium Courtvarc	2003	76,689	2,556	30	2,556		8,946	10
11	Survey - Courtvarc	2003	2,296	76	30	76		266	11
12	Registers - Solarium	2003	3,375	676	5	676		2,366	12
13	Cabinetry - Wing 7	2003	741	18	40	18		63	13
14	Water lines - Main bldg	2003	1,919	192	10	192		672	14
15	Dietary drain flushing system	2003	726	72	10	72		252	15
16	Communications system - Wing 4	2003	3,729	372	10	372		1,302	16
17	Kitchen modernization - Wing 4	2003	414	10	40	10		35	17
18	Wallcovering	2003	5,980	598	10	598		2,093	18
19	Code Alert installation	2004	3,799	760	5	760		2,660	19
20	Fire alarm renovation and upgrad	2004	17,161	3,432	5	3,432		12,012	20
21	Time clock upgradc	2004	325	66	5	66		231	21
22									22
23	Wallpaper/Drapes/Redecoratin	2005	6,153	308	20	308		770	23
24	Fascia improvements	2005	2,187	110	20	110		275	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		1,130	25
26	Door Strikes - Pinecrest Terrac	2005	3,091	154	20	154		385	26
27	Unitary controlle	2005	1,077	54	20	54		135	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		180	28
29	Wing 4 - Roof Renovation	2005	39,825	3,982	10	3,982		9,955	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		4,950	30
31	Replace circulating pump	2005	1,463	74	20	74		185	31
32	Bathing System & Electric Transfer Sea	2005	9,040	450	20	450		1,125	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,765,570	\$ 236,221		\$ 257,907	\$ 21,686	\$ 3,781,541	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,765,570	\$ 236,221		\$ 257,907	\$ 21,686	\$ 3,781,541	1
2	West doctor's station renovati	2005	1,206	60	20	60		90	2
3	East Lounge renovati	2006	14,637	732	20	732		1,098	3
4	Removal of tile floor	2005	700	35	20	35		53	4
5	Parking lot expansior	2006	53,249	2,662	20	2,662		3,993	5
6	Heat lamps and timers	2006	877	44	20	44		66	6
7	Alarms	2006	1,830	92	20	92		138	7
8	Top jam mounted closer aluminun	2006	1,058	53	20	53		79	8
9									9
10	I3 Vertech Radio VHF-160VC	2006	5,000	2,000	5	500	(1,500)	500	10
11	Seal Coat - Parking Lot	2006	6,101	2,440	5	610	(1,830)	610	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	8,818	20	2,205	(6,613)	2,205	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)		\$ 9,938,408	\$ 253,157		\$ 264,900	\$ 11,743	\$ 3,790,373	34

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 instruction

	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	\$ 1,273,902	\$ 68,900	\$ 68,900	\$	5-10	\$ 1,209,594	71
72	Current Year Purchases	23,657	3,154	3,154		5-10	3,154	72
73	Fully Depreciated Assets	318,067					318,067	73
74								74
75	TOTALS	\$ 1,615,626	\$ 72,054	\$ 72,054	\$		\$ 1,530,815	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	Long Term Care	94 Chevy Truck	1994	\$ 14,556	\$	\$	\$	10	\$ 14,556	76
77	Long Term Care	94 Dodge Van - Wheelchair	1994	22,946				10	22,946	77
78	Long Term Care	94 Dodge Van	1994	7,355				10	7,355	78
79	Long Term Care	97 Safari Van	1997	17,994	900	903	3	10	17,994	79
80	TOTALS			\$ 62,851	\$ 900	\$ 903	\$ 3		\$ 62,851	80

E. Summary of Care-Related Asset

	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)	\$ 11,637,511	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 326,111	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 337,857	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 11,746	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,384,039	85

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

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

G. Construction-in-Progress

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

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

\*\* This must agree with Schedule V line 30, column 1

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:  
 Beginning \_\_\_\_\_  
 Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

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

9. Option to Buy:  YES  NO Terms: N/A \*

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

15. Is Movable equipment rental included in building rental?  YES  NO  
 16. Rental Amount for movable equipment: \$ N/A Description: N/A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit;
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit;
- (c) For in-house training programs only. Do not include fringe benefit;
- (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

**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	

- (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	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost						
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	10A(3)	hrs	\$	1,795	\$	107,726				1,795	\$	107,726	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		105		6,322				105		6,322	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10A(3)	hrs		5,961		357,654				5,961		357,654	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	39(2)	# of prescripts							136,081			136,081	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify):													13
14	<b>TOTAL</b>			\$	7,861	\$	471,702	\$	136,081		7,861	\$	607,783	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed 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 &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning: 07/01/2006

Ending:

06/30/2007

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2007

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 412,913	\$ 412,913	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 40,000 )	1,228,171	1,228,171	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,439	60,439	6
7	Other Prepaid Expenses	98,065	98,065	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Benefits Bank</u>	2,808	2,808	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,802,396	\$ 1,802,396	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	9,403,560	9,938,408	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,052,653	1,678,477	16
17	Accumulated Depreciation (book methods)	(5,135,054)	(5,384,039)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,341,785	\$ 6,253,472	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,144,181	\$ 8,055,868	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 470,381	\$ 470,381	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	258,000	258,000	29
30	Accrued Salaries Payable	436,568	436,568	30
31	Accrued Taxes Payable (excluding real estate taxes)	33,397	33,397	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	55,345	55,345	34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	8,809	8,809	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,262,500	\$ 1,262,500	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	95,469	95,469	39
40	Mortgage Payable			40
41	Bonds Payable	4,402,000	4,402,000	41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 4,497,469	\$ 4,497,469	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,759,969	\$ 5,759,969	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,384,212	\$ 2,295,899	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,144,181	\$ 8,055,868	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Pinecrest Manor**  
**Provider # 0012765**  
**07/01/2006 - 06/30/2007**

**Schedule 17A**

**Sch. XV: Balance Sheet**

Line 36 - Other Current Liabilities

Employee health & dental insurance	1,405
Founders escrow	5,500
Restricted funds account	1,720
Barber/Beauty Shop	184
	<u>8,809</u>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,958,788</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,958,788</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(574,576)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (574,576)	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,384,212</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Pinecrest Manor

# 0012765

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

**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 expenses.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,883,383	1
2	Discounts and Allowances for all Level	(2,413,362)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,470,021	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	764,679	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 764,679	8
<b>C. Other Operating Revenue</b>			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	454	13
14	Non-Patient Meals	3,609	14
15	Telephone, Television and Radio	24	15
16	Rental of Facility Space		16
17	Sale of Drugs	122,254	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	4,446	19
20	Radiology and X-Ray	1,050	20
21	Other Medical Services	63,617	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 195,454	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	5,362	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,362	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	631,285	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 631,285	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 8,066,801	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,096,327	31
32	Health Care	3,824,632	32
33	General Administrator	1,752,911	33
<b>B. Capital Expense</b>			
34	Ownership	570,605	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	318,609	35
36	Provider Participation Fee	78,293	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,641,377	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(574,576)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (574,576)	43

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

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

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

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

**Pinecrest Manor  
Staffing & Salary Costs  
07/01/06 - 06/30/07**

**Schedule 19A**

**Sch. XVII: Income Statement**

Line 28 - Other Revenue

Management fee	564,504
Meals	9,863
Transportation	671
Miscellaneous income	9,497
Maintenance	561
Non-resident services & supplies	203
Finance Charges	23,080
Vending income	22,850
Christmas Open House	56
	<u>631,285</u>

Facility Name & ID Number Pinecrest Manor

# 0012765

Report Period Beginning: 07/01/2006

Ending:

06/30/2007

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	1,989	2,259	\$ 68,182	\$ 30.18	1
2	Assistant Director of Nursing	1,695	1,925	58,081	30.17	2
3	Registered Nurses	17,282	18,542	478,718	25.82	3
4	Licensed Practical Nurses	31,013	33,548	648,402	19.33	4
5	CNAs & Orderlies	120,928	132,669	1,523,309	11.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,686	10,641	100,727	9.47	10
11	Social Service Worker	4,824	5,578	95,966	17.20	11
12	Dietician	232	232	5,164	22.26	12
13	Food Service Supervisor	1,395	2,081	17,590	8.45	13
14	Head Cook	8,175	9,086	80,276	8.84	14
15	Cook Helpers/Assistants	31,607	33,826	260,382	7.70	15
16	Dishwashers					16
17	Maintenance Worker	13,576	15,310	228,873	14.95	17
18	Housekeepers	24,661	27,264	218,121	8.00	18
19	Laundry	11,573	13,219	118,097	8.93	19
20	Administrator	1,856	2,080	105,515	50.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,840	18,546	294,071	15.86	24
25	Vocational Instructor					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,806	2,074	29,198	14.08	31
32	Other Health C: See Sch 20A	4,160	4,840	121,700	25.14	32
33	Other(specify) See Sch 20A	7,727	11,305	167,873	14.85	33
34	TOTAL (lines 1 - 33)	311,025	345,025	\$ 4,620,245 *	\$ 13.39	34

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

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant			35
36	Medical Director	Monthly 7,200	9(3)	36
37	Medical Records Consultant	Monthly 2,529	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 2,572	10(3)	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	Monthly 3,180	11(3)	44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 15,481		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	181 \$ 7,400	10(3)	50
51	Licensed Practical Nurses	507 17,897	10(3)	51
52	Certified Nurse Assistants/Aides	864 16,224	10(3)	52
53	TOTAL (lines 50 - 52)	1,552 \$ 41,521		53

SEE ACCOUNTANTS' COMPILATION REPORT

**Pinecrest Manor**  
**Provider # 0012765**  
**07/01/06 - 06/30/07**  
**Staffing & Salary Costs**

**Schedule 20A**

	<b>Hours</b>	<b>Hours</b>	<b>Salary or</b>	<b>Ave. Hrly.</b>
<b><u>Other Health Care Wages - Line 32:</u></b>	<b><u>Worked</u></b>	<b><u>Paid</u></b>	<b><u>Wages</u></b>	<b><u>Wages</u></b>
Care Plan/MDS RN	1,620	1,948	71,943	36.93
Scheduler	1,880	2,136	27,177	12.72
Neighborhood Coordinator	660	756	22,580	29.87
TOTAL	4,160	4,840	121,700	25.14

<b><u>Other Wages - Line 33</u></b>				
Development Coordinator	2,564	2,992	67,573	22.58
Marketing	3,375	3,605	58,710	16.29
Chaplain	1,788	4,708	41,590	8.83
TOTAL	7,727	11,305	167,873	14.85



**Pinecrest Manor**  
**SUPPORT SCHEDULES**  
**07/01/06 - 06/30/07**

**Schedule 21A**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		86,916
Less: Out of Period Legal Fees		<u>(478)</u>
TOTAL (agree to Schedule V, line 19, column 8)		<u><u>86,438</u></u>

**F. Dues, Fees, Subscriptions and Promotions**

<u>Description</u>		<u>Amount</u>
Advertising: Employee Recruitment		4,813
Health Care Worker Background Check (Indicate # of checks performed)	35	554
Patient Background Checks	138	2,200
Life Services Network		8,228
Association of Brethren Caregivers		1,000
Miscellaneous Dues		1,931
Miscellaneous Subscriptions		19,050
LESS: Public Relations Expense		(1,208)
Offset Management Expense		(16,000)
Non-Allowable Dues		<u>(816)</u>
TOTAL (agree to Sch. V, line 20, col. 8)		<u><u>19,752</u></u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	9 FY2007	10 FY2008	11 FY2009	12 FY2010	13 FY2011	13 FY2012
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3								N/A					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinecrest Manor# 0012765Report Period Beginning: 07/01/2006Ending: 06/30/2007**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report Yes  
If YES, give association name and amount Life Services Network - \$8,228
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 7.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 37,023 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES        NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. 78,293  
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 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 if 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. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount \$ 3,609
- (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 program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: McGladrey & Pullen LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees

**SEE ACCOUNTANTS' COMPILATION REPORT**

RECONCILIATION REPORT

Pinecrest Manor

11:34 AM 12/27/2007

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-735,390	equal to	-735,390	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	239,132	equal to	239,132	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	337,857	equal to	337,857	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv. - Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	471,702	equal to	471,702	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv. - Supplies	136,081	equal to	136,081	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	2,096,327	equal to	2,096,327	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,824,632	equal to	3,824,632	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	1,752,911	equal to	1,752,911	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	570,605	equal to	570,605	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	318,609	equal to	318,609	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	78,293	equal to	78,293	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,805,890	equal to	2,927,590	-121,700	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	100,727	equal to	142,317	-41,590	FAILED	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	95,966	equal to	95,966	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	363,412	equal to	363,412	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	228,873	equal to	228,873	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	218,121	equal to	218,121	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	118,097	equal to	118,097	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	105,515	equal to	105,515	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	294,071	equal to	294,071	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	4,620,245	equal to	4,620,245	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	526,588	-526,588	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	7,200	< or = to	7,200	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	46,622	< or = to	46,622	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	3,180	< or = to	3,180	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched. - Admin. Salar.	105,515	equal to	105,515	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched. - Admin. Other	0	equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched. - Prof. Serv.	86,916	equal to	86,916	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched. - Benefit/Taxes	830,668	equal to	830,668	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched. - Sched of dues...	19,752	equal to	19,752	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched. - Sched. of trav	9,816	equal to	9,816	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	78,293	equal to	78,293	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	N/A	< or = to	-69,304	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	N/A	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,995	equal to	3,995	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-564,504	equal to	-564,504	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	4,755,469	equal to	4,755,469	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	20,626	equal to	20,626	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	9,938,408	equal to	9,938,408	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,678,477	equal to	1,678,477	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	5,384,039	equal to	5,384,039	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,384,212	equal to	2,384,212	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-574,576	equal to	-574,576	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	8,144,181	equal to	8,144,181	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1



Capital Rate Data

YOU MUST CHECK THE CAPITAL CALC. THAT IS LISTED TO THE CORRECT CATEGORY

11.5000 400

Table with columns: Facility Name, Change (Increase/Decrease), and Capital Rate. Includes rows for 'IF RENOV' and '1981 Property Tax RATE'.

CAPITAL CALCULATIONS

A. Determine the base year for your building from Book Table A

Table with columns: Calculation, Year, and Value. Lists various calculations for building value, including '1. Work Table A Line 1a or Column (B)', '2. Total replacement value from cost report Table C, Line 1 or Line 2', and '3. Add Line 1 and 2'.

WORK TABLE A

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 1

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 2

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 3

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 4

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 5

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 6

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 7

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 8

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

TABLE 9

Table with columns: Year, Cost, and Value. Lists years from 1971 to 1999 with corresponding cost and value data.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	363,412	12,357	526,588	902,357	0	902,357	-67,703	834,654
2. Food Purchase	0	143,168	0	143,168	0	143,168	-126,459	16,709
3. Housekeeping	218,121	43,617	0	261,738	0	261,738	-44,880	216,858
4. Laundry	118,097	16,513	0	134,610	0	134,610	-4,970	129,640
5. Heat and Other Utilities	0	0	296,385	296,385	0	296,385	0	296,385
6. Maintenance	228,873	14,276	114,920	358,069	0	358,069	-91,735	266,334
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	928,503	229,931	937,893	2,096,327	0	2,096,327	-335,747	1,760,580
9. Medical Director	0	0	7,200	7,200	0	7,200	0	7,200
10. Nursing & Medical Records	2,927,590	120,266	46,622	3,094,478	0	3,094,478	-20,000	3,074,478
10a. Therapy	0	0	471,702	471,702	0	471,702	0	471,702
11. Activities	142,317	8,873	3,180	154,370	0	154,370	-2,000	152,370
12. Social Services	95,966	916	0	96,882	0	96,882	0	96,882
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,165,873	130,055	528,704	3,824,632	0	3,824,632	-22,000	3,802,632
17. Administrative	105,515	0	0	105,515	0	105,515	0	105,515
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	86,916	86,916	0	86,916	-478	86,438
20. Fees, Subscriptions & Promotion	0	0	37,776	37,776	0	37,776	-18,024	19,752
21. Clerical & General Office	294,071	63,608	49,616	407,295	0	407,295	-113,693	293,602
22. Employee Benefits & Payroll	0	0	899,972	899,972	0	899,972	-69,304	830,668
23. Inservice Training & Education	0	0	1,202	1,202	0	1,202	0	1,202
24. Travel and Seminar	0	0	9,816	9,816	0	9,816	0	9,816
25. Other Admin. Staff Trans	0	0	7,346	7,346	0	7,346	0	7,346
26. Insurance-Prop.Liab.Malpractice	0	0	197,073	197,073	0	197,073	0	197,073
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	399,586	63,608	1,289,717	1,752,911	0	1,752,911	-201,499	1,551,412
29. Total General Administrative	4,493,962	423,594	2,756,314	7,673,870	0	7,673,870	-559,246	7,114,624
30. Depreciation	0	0	326,111	326,111	0	326,111	11,746	337,857
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	244,494	244,494	0	244,494	-5,362	239,132
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	570,605	570,605	0	570,605	6,384	576,989
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	136,081	0	136,081	0	136,081	0	136,081
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	78,293	78,293	0	78,293	0	78,293
43. Other (specify):*	126,283	1,121	55,124	182,528	0	182,528	-182,528	0
44. Total Special Cost Ce	126,283	137,202	133,417	396,902	0	396,902	-182,528	214,374
45. Grand Total	4,620,245	560,796	3,460,336	8,641,377	0	8,641,377	-735,390	7,905,987

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	412,913	412,913
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,228,171	1,228,171
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	60,439	60,439
7. Other Prepaid Expenses	98,065	98,065
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	2,808	2,808
10. Total current assets	1,802,396	1,802,396
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	20,626	20,626
14. Buildings, at Historical Cost	9,403,560	9,938,408
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	2,052,653	1,678,477
17. Accumulated Depreciation (book methods)	-5,135,054	-5,384,039
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	6,341,785	6,253,472
25. Total Assets	8,144,181	8,055,868
CURRENT LIABILITIES		
26. Accounts Payable	470,381	470,381
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	258,000	258,000
30. Accrued Salaries Payable	436,568	436,568
31. Accrued Taxes Payable	33,397	33,397
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	55,345	55,345
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	8,809	8,809
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,262,500	1,262,500
LONG TERM LIABILITES		
39. Long-Term Notes Payable	95,469	95,469
40. Mortgage Payable	0	0
41. Bonds Payable	4,402,000	4,402,000
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	4,497,469	4,497,469
46. Total Liabilities	5,759,969	5,759,969
47. Total Equity	2,384,212	2,295,899
48. Total Liabilities and Equity	8,144,181	8,055,868

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,883,383
2. Discounts and Allowances for all Levels	-2,413,362
Subtotal - Inpatient Care	6,470,021
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	764,679
7. Oxygen	0
Subtotal - Ancillary Revenue	764,679
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	454
14. Non-Patient Meals	3,609
15. Telephone, Television, and Radio	24
16. Rental of Facility Space	0
17. Sale of Drugs	122,254
18. Sale of Supplies to Non-Patients	0
19. Laboratory	4,446
20. Radiology and X-Ray	1,050
21. Other Medical Services	63,617
22. Laundry	0
Subtotal - Other Operating Revenue	195,454
24. Contributions	0
25. Interest and Other Investments Income	5,362
Subtotal - Non-Operating Revenue	5,362
27. Other Revenue (specify):	631,285
28. Other Revenue (specify):	0
Subtotal - Other Revenue	631,285
30. Total Revenue	8,066,801
31. General Services	2,096,327
32. Health Care	3,824,632
33. General Administration	1,752,911
34. Ownership	570,605
35. Special Cost Centers	318,609
35. Provider Participation Fee	78,293
37. Other	0
40. Total Expenses	8,641,377
41. Income Before Income Taxes	-574,576
42. Income Taxes	0
43. Net Income or Loss for the Year	-574,576

**Pinecrest Manor**  
**IDPA Comparative Data - Per Resident Day Cost**  
**Year Ending**

Enter your HSA # in next column =====  
 Census (Pulls from Page 2) 47,346

Cost Report Line	Description	Your Facility	2006 Average Median Cost Per Day	
			State	HSA
1	Dietary	17.63	-	#N/A
2	Food Purchase	0.35	-	#N/A
3	Housekeeping	4.58	-	#N/A
4	Laundry	2.74	-	#N/A
5	Heat & Other Utilities	6.26	-	#N/A
6	Maintenance	5.63	-	#N/A
8	Total General Services	37.19	-	#N/A
10	Nursing & Medical Records	64.94	-	#N/A
10A	Therapy	9.96	-	#N/A
11	Activities	3.22	-	#N/A
12	Social Services	2.05	-	#N/A
16	Total Health Care & Programs	80.32	-	#N/A
17	Administration	2.23	-	#N/A
19	Professional Services	1.83	-	#N/A
21	Clerical & Gen. Office Expense	6.20	-	#N/A
22	Employee Benefits & PR Taxes	17.54	-	#N/A
24	Travel & Seminar	0.21	-	#N/A
26	Insurance-Property, Liability & Malpractice	4.16	-	#N/A
28	Total General Administrative	32.77	-	#N/A
29	Total Operating Expenses	150.27	-	#N/A
30	Depreciation	7.14	-	#N/A
32	Interest	5.05	-	#N/A
33	Real Estate Taxes	-	-	#N/A
37	Total Ownership	12.19	-	#N/A
	Total Operating and Ownership Cost	162.46	-	#N/A

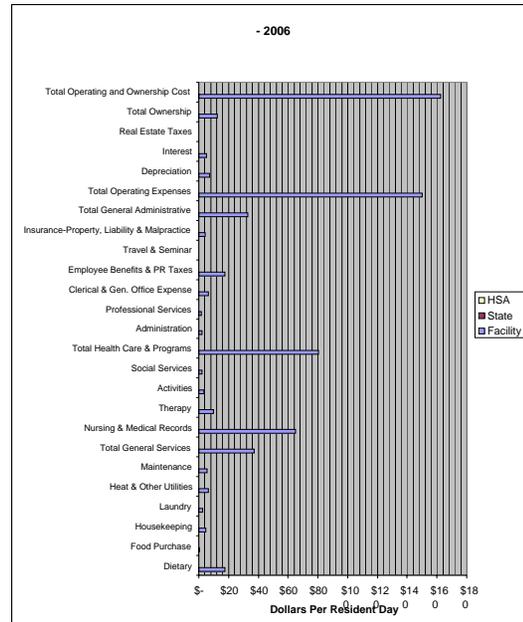
**Notes:**  
 Your Facility data is from page 3, column 8 of your 2007 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from the most recent data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.

**IDPA LTC Profiles**  
**LTC Median Per Diem Cost by HSA - 2005 Cost Reports**  
**2005 (Run August 15, 2006)**

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %	
			1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	<b>TOTAL GENERAL SERVICES</b>															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>															
29	<b>TOTAL OPERATING EXPENSES</b>															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	<b>TOTAL OWNERSHIP</b>															
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>															



**Fluoresc Mass  
HSA Comparative Data - Per Resident Day Cost**

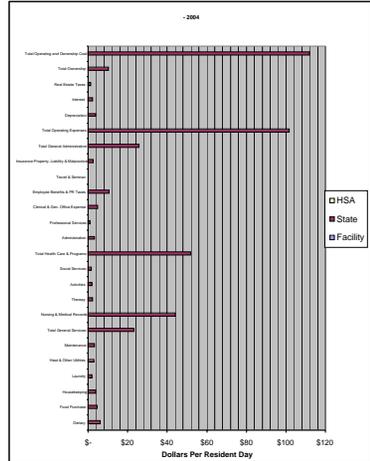
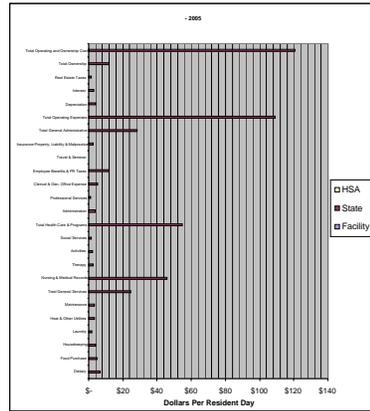
Enter your HSA # in row column  
Column (HSA) from Page 2

11/15/2006

Cost Report Line	Description	2007		2006 Median		2006		2006 Median		2005		2005 Median	
		Per State Facility	Cost Per Day	State	HSA	Per State Facility	Cost Per Day	State	HSA	Per State Facility	Cost Per Day	State	HSA
1	Dietary	17,62883	6.52	6.52	6.52	6.52	6.52	6.52	6.52	6.52	6.52	6.52	6.52
2	Food Purchase	6,329126	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68
3	Housekeeping	4,266213	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
4	Laundry	2,780,485	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96
5	House & Office Utilities	4,266,997	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13
6	Maintenance	5,622,003	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51
8	Total General Services	37,187,481	26.43	26.43	26.43	26.43	26.43	26.43	26.43	26.43	26.43	26.43	26.43
10	Nursing & Medical Supplies	64,493,283	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97
10A	Therapy	9,902,885	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
11	Activities	2,782,223	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06
12	Social Services	2,042,252	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58
16	Total Health Care & Programs	80,236,902	58.45	58.45	58.45	58.45	58.45	58.45	58.45	58.45	58.45	58.45	58.45
17	Administration	2,229,938	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
19	Professional Services	1,826,664	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61
21	Medical & Gas. Office Expense	4,266,997	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13
22	Employee Benefits & Pay Taxes	17,546,629	11.77	11.77	11.77	11.77	11.77	11.77	11.77	11.77	11.77	11.77	11.77
24	Travel & Seminar	6,207,248	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99
26	Insurance-Premium, Liability & Malpractice	1,163,892	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09
28	Total General Administration	12,767,541	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30	28.30
29	Professional Expenses	192,249,874	189.93	189.93	189.93	189.93	189.93	189.93	189.93	189.93	189.93	189.93	189.93
30	Duplications	7,139,043	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
32	Interest	192,249,874	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
33	Rent State Taxes	0	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51
37	Total Overhead	12,166,627	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75
	Total Operating and Overhead Cost	161,461	120.68	120.68	120.68	120.68	120.68	120.68	120.68	120.68	120.68	120.68	120.68

Your Facility data is from page 1, column 6 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2006, and 2007 State Data Facility, for the State and your HSA is taken from data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.



IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2006 Cost Reports  
 2006

UN-INFLATED

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	
[Empty Data Table]												

10th % 90th %

2006 Costs

2006 Census

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
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28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

2006 - Average Wage Data Table

Total staff hours including contract nursing per diem  
 Nursing hours including contract nurses per diem  
 RN  
 LPN  
 CNA  
 DON  
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
[Empty Data Table]											

2006 - Staffing and Occupancy Data

Average Occupancy  
 Medicaid Utilization  
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
[Empty Data Table]											



IDPA LTC Profiles  
 LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
 2004 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.23	7.09	6.81	5.63	6.81	5.56	6.37	6.37	6.37	6.12	7.09	5.94	4.27	10.11
2	Food Purchase	4.53	4.79	4.73	4.56	4.73	4.33	4.48	4.48	4.48	4.40	4.79	4.27	3.48	6.23
3	Housekeeping	3.77	3.68	3.76	3.10	3.76	3.37	4.12	4.12	4.12	3.93	3.68	3.66	2.59	5.78
4	Laundry	1.86	2.27	1.99	1.79	1.99	1.97	1.64	1.64	1.64	1.62	2.27	2.16	1.00	3.16
5	Heat & Other Utilities	3.02	3.13	3.07	3.04	3.07	2.71	3.06	3.06	3.06	2.87	3.13	2.86	2.10	4.39
6	Maintenance	3.21	3.63	3.33	3.22	3.33	2.45	3.35	3.35	3.35	3.25	3.63	2.88	2.02	5.28
8	<b>TOTAL GENERAL SERVICES</b>	<b>23.12</b>	<b>25.66</b>	<b>23.97</b>	<b>21.71</b>	<b>23.97</b>	<b>21.28</b>	<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>23.47</b>	<b>25.66</b>	<b>21.76</b>	<b>18.27</b>	<b>32.52</b>
10	Nursing & Medical Records	44.05	43.48	45.03	40.84	45.03	35.79	47.50	47.50	47.50	47.81	43.48	44.17	28.00	68.18
10A	Therapy	2.16	2.01	3.55	4.52	3.55	2.05	1.47	1.47	1.47	2.21	2.01	3.40	-	12.21
11	Activities	1.95	2.28	1.95	1.58	1.95	1.34	2.21	2.21	2.21	2.16	2.28	1.54	1.07	3.52
12	Social Services	1.48	1.44	1.63	1.10	1.63	1.27	1.64	1.64	1.64	1.34	1.44	1.37	0.62	3.10
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>51.90</b>	<b>52.55</b>	<b>53.10</b>	<b>49.97</b>	<b>53.10</b>	<b>43.69</b>	<b>53.78</b>	<b>53.78</b>	<b>53.78</b>	<b>56.90</b>	<b>52.55</b>	<b>53.31</b>	<b>33.59</b>	<b>81.45</b>
17	Administration	3.24	3.47	3.24	3.08	3.24	3.65	3.19	3.19	3.19	3.24	3.47	2.99	1.75	8.15
19	Professional Services	0.97	1.19	0.70	0.68	0.70	0.77	1.09	1.09	1.09	1.34	1.19	0.70	0.05	2.58
21	Clerical & Gen. Office Expense	4.89	4.21	5.22	4.23	5.22	4.03	5.31	5.31	5.31	5.13	4.21	4.41	2.35	10.74
22	Employee Benefits & PR Taxes	10.66	10.98	12.14	9.56	12.14	8.62	11.17	11.17	11.17	11.21	10.98	9.81	6.89	20.31
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.15	0.08	0.08	0.08	0.04	0.12	0.09	-	0.34
26	Insurance-Property, liability & Malpractice	2.67	2.38	2.53	2.36	2.53	2.33	3.03	3.03	3.03	2.47	2.38	2.16	0.85	4.36
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>25.82</b>	<b>26.66</b>	<b>27.48</b>	<b>23.91</b>	<b>27.48</b>	<b>22.08</b>	<b>26.27</b>	<b>26.27</b>	<b>26.27</b>	<b>27.23</b>	<b>26.66</b>	<b>22.86</b>	<b>17.40</b>	<b>40.90</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>101.59</b>	<b>104.24</b>	<b>105.69</b>	<b>96.02</b>	<b>105.69</b>	<b>89.62</b>	<b>103.51</b>	<b>103.51</b>	<b>103.51</b>	<b>106.84</b>	<b>104.24</b>	<b>100.77</b>	<b>71.40</b>	<b>151.58</b>
30	Depreciation	3.74	3.67	3.95	3.52	3.95	2.64	4.23	4.23	4.23	3.72	3.67	3.20	1.00	8.58
32	Interest	2.22	2.43	1.42	1.72	1.42	0.55	3.91	3.91	3.91	2.22	2.43	0.94	-	10.11
33	Real Estate Taxes	1.40	1.04	1.00	0.84	1.00	0.87	3.21	3.21	3.21	1.30	1.04	1.14	-	5.54
37	<b>TOTAL OWNERSHIP</b>	<b>10.42</b>	<b>8.95</b>	<b>9.03</b>	<b>7.51</b>	<b>9.03</b>	<b>6.11</b>	<b>14.54</b>	<b>14.54</b>	<b>14.54</b>	<b>10.03</b>	<b>8.95</b>	<b>9.17</b>	<b>3.61</b>	<b>22.83</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>112.01</b>	<b>113.19</b>	<b>114.72</b>	<b>103.53</b>	<b>114.72</b>	<b>95.73</b>	<b>118.05</b>	<b>118.05</b>	<b>118.05</b>	<b>116.87</b>	<b>113.19</b>	<b>109.94</b>	<b>75.01</b>	<b>174.41</b>

Cost Report	Description	2004 Costs	2004 Census
1	Dietary	3.48	6.23
2	Food Purchase	2.59	5.78
3	Housekeeping	1.00	3.16
4	Laundry	2.10	4.39
5	Heat & Other Utilities	2.02	5.28
6	Maintenance	28.00	68.18
8	<b>TOTAL GENERAL SERVICES</b>	<b>18.27</b>	<b>32.52</b>
10	Nursing & Medical Records	44.17	68.18
10A	Therapy	12.21	3.52
11	Activities	3.10	3.10
12	Social Services	1.37	3.10
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	<b>33.59</b>	<b>81.45</b>
17	Administration	8.15	2.58
19	Professional Services	2.58	10.74
21	Clerical & Gen. Office Expense	10.74	20.31
22	Employee Benefits & PR Taxes	20.31	0.34
24	Travel & Seminar	0.34	4.36
26	Insurance-Property, liability & Malpractice	4.36	40.90
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	<b>17.40</b>	<b>40.90</b>
29	<b>TOTAL OPERATING EXPENSES</b>	<b>71.40</b>	<b>151.58</b>
30	Depreciation	8.58	10.11
32	Interest	10.11	5.54
33	Real Estate Taxes	5.54	9.17
37	<b>TOTAL OWNERSHIP</b>	<b>3.61</b>	<b>22.83</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	<b>75.01</b>	<b>174.41</b>

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.77

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%