

		FOR BHF USE				

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2007
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2007)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0046193

Facility Name: Ridgeland Nursing & Rehab Center

Address: 12550 South Ridgeland Avenue Palos Heights 60463
 Number City Zip Code

County: Cook

Telephone Number: (708) 597-9300 **Fax #** (708) 597-2472

HFS ID Number: 300124873001

Date of Initial License for Current Owners: 2/1/2003

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input checked="" type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/07 to 12/31/07 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____
	(Type or Print Name) _____ (Date) _____
	(Title) _____
Paid Preparer	(Signed) _____ (Date) _____
	(Print Name and Title) <u>Edward N. Slack, C.P.A.</u>
	(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>
	(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>

MAIL TO: BUREAU OF HEALTH FINANCE
 ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
 201 S. Grand Avenue East
 Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>101</u>	Skilled (SNF)	<u>101</u>	<u>36,865</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>101</u>	TOTALS	<u>101</u>	<u>36,865</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>21,120</u>	<u>6,703</u>	<u>6,201</u>	<u>34,024</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,120</u>	<u>6,703</u>	<u>6,201</u>	<u>34,024</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 92.29%

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

12 (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)

NoneF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES NO

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

YES NO

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

Date started 02/01/2003

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

YES Date 02/01/2003 NO

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

YES NO If YES, enter numberof beds certified 101 and days of care provided 5,982Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 12/31/07 Fiscal Year: 12/31/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	265,637	32,267	8,851	306,755		306,755	(3,880)	302,875		1
2	Food Purchase		169,625		169,625		169,625	(151)	169,474		2
3	Housekeeping	113,159	26,728	992	140,879		140,879	(1,855)	139,024		3
4	Laundry	65,191	29,865		95,056		95,056	(43)	95,013		4
5	Heat and Other Utilities			116,755	116,755		116,755	1,574	118,329		5
6	Maintenance	86,784		118,810	205,594		205,594	6,257	211,851		6
7	Other (specify):*							1,255	1,255		7
8	TOTAL General Services	530,771	258,485	245,408	1,034,664		1,034,664	3,157	1,037,821		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,859,063	79,196	20,406	1,958,665		1,958,665	8,898	1,967,563		10
10a	Therapy	110,030		2,136	112,166		112,166	1,520	113,686		10a
11	Activities	87,570	11,728	2,376	101,674		101,674		101,674		11
12	Social Services	125,634		1,881	127,515		127,515	4,391	131,906		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							2,813	2,813		15
16	TOTAL Health Care and Programs	2,182,297	90,924	44,799	2,318,020		2,318,020	17,622	2,335,642		16
	C. General Administration										
17	Administrative	66,002			66,002		66,002	35,576	101,578		17
18	Directors Fees										18
19	Professional Services			261,247	261,247		261,247	(225,875)	35,372		19
20	Dues, Fees, Subscriptions & Promotions			42,470	42,470		42,470	(3,818)	38,652		20
21	Clerical & General Office Expenses	108,071	19,208	226,657	353,936		353,936	(83,092)	270,844		21
22	Employee Benefits & Payroll Taxes			515,569	515,569		515,569	(451)	515,118		22
23	Inservice Training & Education			4,052	4,052		4,052		4,052		23
24	Travel and Seminar			2,907	2,907		2,907	954	3,861		24
25	Other Admin. Staff Transportation			4,343	4,343		4,343	913	5,256		25
26	Insurance-Prop.Liab.Malpractice			93,150	93,150		93,150	1,031	94,181		26
27	Other (specify):*							18,373	18,373		27
28	TOTAL General Administration	174,073	19,208	1,150,395	1,343,676		1,343,676	(256,389)	1,087,287		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,887,141	368,617	1,440,602	4,696,360		4,696,360	(235,609)	4,460,751		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center #0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			24,401	24,401	24,401	131,676	156,077			30
31	Amortization of Pre-Op. & Org.										31
32	Interest			129,834	129,834	129,834	107,067	236,901			32
33	Real Estate Taxes			189,574	189,574	189,574	1,657	191,231			33
34	Rent-Facility & Grounds			342,983	342,983	342,983	(329,928)	13,055			34
35	Rent-Equipment & Vehicles			4,648	4,648	4,648	271	4,919			35
36	Other (specify):*						10,082	10,082			36
37	TOTAL Ownership			691,440	691,440	691,440	(79,175)	612,265			37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		304,147	501,962	806,109	806,109	(19,439)	786,670			39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			55,298	55,298	55,298		55,298			42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		304,147	557,260	861,407	861,407	(19,439)	841,968			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,887,141	672,764	2,689,302	6,249,207	6,249,207	(334,224)	5,914,983			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(4,375)	30		9
10	Interest and Other Investment Income	(3,233)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(327)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(15)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(71,456)	21		24
25	Fund Raising, Advertising and Promotional	(6,983)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(425)	20		28
29	Other-Attach Schedule	(117,939)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (204,753)		\$	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)	(129,470)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (129,470)		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (334,224)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES	Amount	Sch. V Line	Reference
1 Other Income	\$ (3,619)	21	1
2 Jury Duty	0	10	2
3 Patient Clothing	(22)	10	3
4 Annual Report	(250)	20	4
5 Travel Allowance	0	21	5
6 Collection Expenses	(6,026)	21	6
7 Building Co-Legal Fees	(4,947)	19	7
8 Building Co-Filing Fees	(250)	21	8
9 Management Fees	(99,507)	21	9
10 Non-Allowable Legal	(2,076)	19	10
11			11
12			12
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98			98
99			99
100			100
101 Total	(117,939)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			143	2,024	(6,018)		(29)					(3,880)	1
2	Food Purchase	(327)		176									(151)	2
3	Housekeeping			268	27	8		(2,158)					(1,855)	3
4	Laundry							(43)					(43)	4
5	Heat and Other Utilities			1,277	69	228							1,574	5
6	Maintenance			5,806	9	93	490	(141)					6,257	6
7	Other (specify):*			1,063	192								1,255	7
8	TOTAL General Services	(327)		8,733	2,321	(5,689)	490	(2,371)					3,157	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(418)			15,719	(728)		(5,675)					8,898	10
10a	Therapy				1,520								1,520	10a
11	Activities													11
12	Social Services				4,391								4,391	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				2,813								2,813	15
16	TOTAL Health Care and Programs	(418)			24,443	(728)		(5,675)					17,622	16
	C. General Administration													
17	Administrative			6,097	27,612	1,867							35,576	17
18	Directors Fees													18
19	Professional Services	(7,023)	4,947	(170,209)	(53,615)	25							(225,875)	19
20	Fees, Subscriptions & Promotions	(7,658)		3,682	17	141							(3,818)	20
21	Clerical & General Office Expenses	(181,719)	250	89,746	7,147	3,128	(1,639)	(5)					(83,092)	21
22	Employee Benefits & Payroll Taxes			(295)	(43)			(113)					(451)	22
23	Inservice Training & Education													23
24	Travel and Seminar			623	331								954	24
25	Other Admin. Staff Transportation			806		107							913	25
26	Insurance-Prop.Liab.Malpractice			817	9	205							1,031	26
27	Other (specify):*			12,934	4,694	745							18,373	27
28	TOTAL General Administration	(196,400)	5,197	(55,799)	(13,848)	6,218	(1,639)	(118)					(256,389)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(197,145)	5,197	(47,066)	12,916	(199)	(1,149)	(8,163)					(235,609)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(4,375)	120,765	10,416	437	161	4,272						131,676	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,233)	87,605	19,653	1,884	268	890						107,067	32
33	Real Estate Taxes			1,524	103	30							1,657	33
34	Rent-Facility & Grounds		(331,785)	1,646		211							(329,928)	34
35	Rent-Equipment & Vehicles			217	3	51							271	35
36	Other (specify):*		10,082										10,082	36
37	TOTAL Ownership	(7,608)	(113,333)	33,456	2,427	721	5,162						(79,175)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(2,128)	(12,300)	(5,011)					(19,439)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers					(2,128)	(12,300)	(5,011)					(19,439)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(204,753)	(108,136)	(13,610)	15,343	(1,606)	(8,287)	(13,175)					(334,224)	45

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Ridgeland Property, LLC		Building Co

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 331,785	Ridgeland Property, LLC	100.00%	\$	\$ (331,785)	1
2	V	32 Interest Income	1,882	Ridgeland Property, LLC	100.00%		(1,882)	2
3	V	21 Filing Fees		Ridgeland Property, LLC	100.00%	250	250	3
4	V	19 Legal Fees		Ridgeland Property, LLC	100.00%	4,947	4,947	4
5	V	32 Interest Expenses		Ridgeland Property, LLC	100.00%	89,487	89,487	5
6	V	30 Depreciation		Ridgeland Property, LLC	100.00%	120,765	120,765	6
7	V	36 Amortization		Ridgeland Property, LLC	100.00%	10,082	10,082	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 333,667			\$ 225,531	\$ * (108,136)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193Report Period Beginning: 01/01/07Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item			Name of Related Organization					
15	V	01	Dietary	\$	Care Centers, Inc.	100.00%	\$ 143	\$ 143	15	
16	V	02	Food		Care Centers, Inc.	100.00%	176	176	16	
17	V	03	Housekeeping		Care Centers, Inc.	100.00%	268	268	17	
18	V	05	Utilities		Care Centers, Inc.	100.00%	1,277	1,277	18	
19	V	06	Maintenance		Care Centers, Inc.	100.00%	2,107	2,107	19	
20	V	17	Administrative		Care Centers, Inc.	100.00%	1,276	1,276	20	
21	V	19	Professional Fees	176,945	Care Centers, Inc.	100.00%	6,736	(170,209)	21	
22	V	20	Dues and Subscriptions		Care Centers, Inc.	100.00%	3,682	3,682	22	
23	V	21	Office and Clerical		Care Centers, Inc.	100.00%	10,670	10,670	23	
24	V	24	Seminar and Travel		Care Centers, Inc.	100.00%	623	623	24	
25	V	25	Other Staff Admin. Trans.		Care Centers, Inc.	100.00%	806	806	25	
26	V	26	Insurance		Care Centers, Inc.	100.00%	817	817	26	
27	V	30	Depreciation		Care Centers, Inc.	100.00%	10,416	10,416	27	
28	V	32	Interest		Care Centers, Inc.	100.00%	19,653	19,653	28	
29	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%	1,524	1,524	29	
30	V	34	Rent - Building		Care Centers, Inc.	100.00%	1,646	1,646	30	
31	V	35	Rent - Equipment & Auto		Care Centers, Inc.	100.00%	217	217	31	
32	V	06	Maintenance	2,179	Care Centers, Inc.	100.00%	5,878	3,699	32	
33	V	07	Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	1,063	1,063	33	
34	V	17	Administrative		Care Centers, Inc.	100.00%	4,821	4,821	34	
35	V	21	Office and Clerical		Care Centers, Inc.	100.00%	79,076	79,076	35	
36	V	27	Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	12,934	12,934	36	
37	V	22	Employee Benefits	295	Care Centers, Inc.	100.00%		(295)	37	
38	V								38	
39	Total			\$ 179,419			\$ 165,809	\$ * (13,610)	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193Report Period Beginning: 01/01/07Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	03	Housekeeping	\$	Care Centers Clinical, Inc.	100.00%	\$ 27	\$ 27	15
16	V	05	Utilities		Care Centers Clinical, Inc.	100.00%	69	69	16
17	V	06	Maintenance		Care Centers Clinical, Inc.	100.00%	9	9	17
18	V	19	Professional Fees	54,767	Care Centers Clinical, Inc.	100.00%	1,152	(53,615)	18
19	V	20	Dues and Subscriptions		Care Centers Clinical, Inc.	100.00%	17	17	19
20	V	21	Office & Clerical		Care Centers Clinical, Inc.	100.00%	67	67	20
21	V	24	Travel and Seminar		Care Centers Clinical, Inc.	100.00%	331	331	21
22	V	26	Insurance		Care Centers Clinical, Inc.	100.00%	9	9	22
23	V	30	Depreciation		Care Centers Clinical, Inc.	100.00%	437	437	23
24	V	32	Interest		Care Centers Clinical, Inc.	100.00%	1,884	1,884	24
25	V	33	Real Estate Taxes		Care Centers Clinical, Inc.	100.00%	103	103	25
26	V	35	Rent - Equipment & Auto		Care Centers Clinical, Inc.	100.00%	3	3	26
27	V	01	Dietary Salary		Care Centers Clinical, Inc.	100.00%	2,024	2,024	27
28	V	07	Emp. Ben. - Gen. Serv.		Care Centers Clinical, Inc.	100.00%	192	192	28
29	V	10	Nursing Salary		Care Centers Clinical, Inc.	100.00%	15,719	15,719	29
30	V	10a	Rehab Salary		Care Centers Clinical, Inc.	100.00%	1,520	1,520	30
31	V	12	Social Service Salary	288	Care Centers Clinical, Inc.	100.00%	4,679	4,391	31
32	V	15	Emp. Ben. - Healthcare		Care Centers Clinical, Inc.	100.00%	2,813	2,813	32
33	V	17	Administration Salary		Care Centers Clinical, Inc.	100.00%	27,612	27,612	33
34	V	21	Office Salary		Care Centers Clinical, Inc.	100.00%	7,080	7,080	34
35	V	27	Emp. Ben. - Gen. Admin.		Care Centers Clinical, Inc.	100.00%	4,694	4,694	35
36	V	22	Employee Benefits	43	Care Centers Clinical, Inc.	100.00%		(43)	36
37	V								37
38	V								38
39	Total			\$ 55,098			\$ 70,441	\$ * 15,343	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193Report Period Beginning: 01/01/07Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 Dietary	\$	Care Centers Health Systems, Inc.	100.00%	\$ 1,136	\$ 1,136	15
16	V	03 Housekeeping		Care Centers Health Systems, Inc.	100.00%	8	8	16
17	V	05 Heat and Other Utilities		Care Centers Health Systems, Inc.	100.00%	228	228	17
18	V	06 Maintenance		Care Centers Health Systems, Inc.	100.00%	93	93	18
19	V	19 Professional Fees		Care Centers Health Systems, Inc.	100.00%	25	25	19
20	V	20 Dues, Fees, Subscriptions		Care Centers Health Systems, Inc.	100.00%	141	141	20
21	V	21 Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	488	488	21
22	V	25 Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%	107	107	22
23	V	26 Insurance		Care Centers Health Systems, Inc.	100.00%	205	205	23
24	V	30 Depreciation		Care Centers Health Systems, Inc.	100.00%	161	161	24
25	V	32 Interest		Care Centers Health Systems, Inc.	100.00%	268	268	25
26	V	33 Real Estate Taxes		Care Centers Health Systems, Inc.	100.00%	30	30	26
27	V	34 Rent - Building		Care Centers Health Systems, Inc.	100.00%	211	211	27
28	V	35 Rent - Equipment		Care Centers Health Systems, Inc.	100.00%	51	51	28
29	V	01 Dietary	10,651	Care Centers Health Systems, Inc.	100.00%	3,497	(7,154)	29
30	V	02 Food		Care Centers Health Systems, Inc.	100.00%			30
31	V	03 Housekeeping		Care Centers Health Systems, Inc.	100.00%			31
32	V	10 Nursing	1,083	Care Centers Health Systems, Inc.	100.00%	355	(728)	32
33	V	21 Clerical and General Office		Care Centers Health Systems, Inc.	100.00%			33
34	V	25 Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%			34
35	V	39 Ancillary	3,168	Care Centers Health Systems, Inc.	100.00%	1,040	(2,128)	35
36	V	17 Administrative		Care Centers Health Systems, Inc.	100.00%	1,867	1,867	36
37	V	21 Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	2,640	2,640	37
38	V	27 Employee Benefits		Care Centers Health Systems, Inc.	100.00%	745	745	38
39	Total		\$ 14,902			\$ 13,296	\$ * (1,606)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	06 Repairs		Vent Lease, LLC.	100.00%	\$ 490	\$ 490		15
16	V	21 Office and Clerical		Vent Lease, LLC.	100.00%	1	1		16
17	V	30 Depreciation		Vent Lease, LLC.	100.00%	3,860	3,860		17
18	V	32 Interest		Vent Lease, LLC.	100.00%	323	323		18
19	V	30 Depreciation		Vent Lease, LLC.	100.00%	412	412		19
20	V	32 Interest		Vent Lease, LLC.	100.00%	567	567		20
21	V	21 Office and Clerical	1,640	Vent Lease, LLC.	100.00%		(1,640)		21
22	V	39 Ancillary	12,300	Vent Lease, LLC.	100.00%		(12,300)		22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 13,940			\$ 5,653	\$ *	(8,287)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193Report Period Beginning: 01/01/07Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$ 358	Xcel Supply, LLC	100.00%	\$ 329	\$ (29)	15
16	V	3 Housekeeping	26,754	Xcel Supply, LLC	100.00%	24,597	(2,158)	16
17	V	4 Laundry	532	Xcel Supply, LLC	100.00%	490	(43)	17
18	V	6 Repairs & Maintenance	1,748	Xcel Supply, LLC	100.00%	1,607	(141)	18
19	V	10 Nursing	70,361	Xcel Supply, LLC	100.00%	64,686	(5,675)	19
20	V	11 Activities		Xcel Supply, LLC	100.00%			20
21	V	12 Social Service		Xcel Supply, LLC	100.00%			21
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%			22
23	V	21 Office And Clerical	63	Xcel Supply, LLC	100.00%	58	(5)	23
24	V	22 Employee Benefits	1,400	Xcel Supply, LLC	100.00%	1,287	(113)	24
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%			25
26	V	39 Ancillary	62,136	Xcel Supply, LLC	100.00%	57,125	(5,011)	26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 163,353			\$ 150,178	\$ * (13,175)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 148,294	\$ 148,294	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	148,294	CCS Employee Benefits Group	100.00%		(148,294)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 148,294			\$ 148,294	\$ *	39

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Eric Rothner	Owner	Administrative	1.00	See Attached	0.70	1.52%		\$		1
2	Mark Steinberg	Relative	Administrative	N/A	See Attached	1.15	2.09%	Alloc Salary	2,828	17-7	2
3	Adam Vales	Relative	Clerical	N/A	See Attached	0.91	2.28%	Alloc Salary	1,276	22-7	3
4	Kim Rudolph	Relative	Clerical	N/A	See Attached	0.80	2.29%	Alloc Salary	702	22-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 4,806		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 Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,625,640	33	\$ 6,823	\$ 34,012	\$ 143	1
2	02	Food	Patient Days	1,625,640	33	8,403	34,012	176	2
3	03	Housekeeping	Patient Days	1,625,640	33	12,807	34,012	268	3
4	05	Utilities	Patient Days	1,625,640	33	61,054	34,012	1,277	4
5	06	Maintenance	Patient Days	1,625,640	33	100,693	34,012	2,107	5
6	17	Administrative	Patient Days	1,625,640	33	61,000	34,012	1,276	6
7	19	Professional Fees	Patient Days	1,625,640	33	321,947	34,012	6,736	7
8	20	Dues and Subscriptions	Patient Days	1,625,640	33	175,974	34,012	3,682	8
9	21	Office and Clerical	Patient Days	1,625,640	33	509,990	34,012	10,670	9
10	24	Seminar and Travel	Patient Days	1,625,640	33	29,773	34,012	623	10
11	25	Other Staff Admin. Trans.	Patient Days	1,625,640	33	38,529	34,012	806	11
12	26	Insurance	Patient Days	1,625,640	33	39,041	34,012	817	12
13	30	Depreciation	Patient Days	1,625,640	33	497,823	34,012	10,416	13
14	32	Interest	Patient Days	1,625,640	33	939,326	34,012	19,653	14
15	33	Real Estate Taxes	Patient Days	1,625,640	33	72,865	34,012	1,524	15
16	34	Rent - Building	Patient Days	1,625,640	33	78,695	34,012	1,646	16
17	35	Rent - Equipment & Auto	Patient Days	1,625,640	33	10,366	34,012	217	17
18	06	Maintenance	Patient Days	1,625,640	33	187,019	187,019	3,913	18
19	06	Maintenance	Direct Allocation			456,812	456,812	1,965	19
20	07	Emp. Ben. - Gen. Serv.	Patient Days	1,625,640	33	91,856	34,012	1,063	20
21	17	Administrative	Patient Days	1,625,640	33	230,402	230,402	4,821	21
22	21	Office and Clerical	Patient Days	1,625,640	33	3,779,534	3,779,534	79,076	22
23	21	Office and Clerical	Direct Allocation			489,346	489,346		23
24	27	Emp. Ben. - Gen. Admin.	Patient Days	1,625,640	33	691,109	34,012	12,934	24
25	TOTALS					\$ 8,891,187	\$ 5,143,115	\$ 165,809	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	03	Housekeeping	Patient Days	1,625,640	32	\$ 1,294	\$ 34,012	\$ 27	1	
2	05	Utilities	Patient Days	1,625,640	32	3,307	34,012	69	2	
3	06	Maintenance	Patient Days	1,625,640	32	410	34,012	9	3	
4	19	Professional Fees	Patient Days	1,625,640	32	55,053	34,012	1,152	4	
5	20	Dues and Subscriptions	Patient Days	1,625,640	32	809	34,012	17	5	
6	21	Office & Clerical	Patient Days	1,625,640	32	3,220	34,012	67	6	
7	24	Travel and Seminar	Patient Days	1,625,640	32	15,843	34,012	331	7	
8	26	Insurance	Patient Days	1,625,640	32	409	34,012	9	8	
9	30	Depreciation	Patient Days	1,625,640	32	20,909	34,012	437	9	
10	32	Interest	Patient Days	1,625,640	32	90,038	34,012	1,884	10	
11	33	Real Estate Taxes	Patient Days	1,625,640	32	4,921	34,012	103	11	
12	35	Rent - Equipment & Auto	Patient Days	1,625,640	32	155	34,012	3	12	
13	01	Dietary Salary	Patient Days	1,625,640	32	96,717	96,717	34,012	2,024	13
14	07	Emp. Ben. - Gen. Serv.	Patient Days	1,625,640	32	9,180	34,012	192	14	
15	10	Nursing Salary	Patient Days	1,625,640	32	751,308	751,308	34,012	15,719	15
16	10a	Rehab Salary	Patient Days	1,625,640	32	72,628	72,628	34,012	1,520	16
17	12	Social Service Salary	Patient Days	1,625,640	32	208,543	208,543	34,012	4,363	17
18	15	Emp. Ben. - Healthcare	Patient Days	1,625,640	32	133,126	34,012	2,785	18	
19	17	Administration Salary	Patient Days	1,625,640	32	1,319,729	1,319,729	34,012	27,612	19
20	21	Office Salary	Patient Days	1,625,640	32	338,399	338,399	34,012	7,080	20
21	27	Emp. Ben. - Gen. Admin.	Patient Days	1,625,640	32	224,344	34,012	4,694	21	
22	10	Nursing Salary	Direct Allocation			13,379	13,379		22	
23	12	Social Service Salary	Direct Allocation			8,845	8,845		316	23
24	15	Emp. Ben. - Healthcare	Direct Allocation			1,994			28	24
25	TOTALS					\$ 3,374,561	\$ 2,809,547	\$ 70,441	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	01	Dietary	Gross Billable Income	4,431,674	33	94,358	53,362	1,136	1	
2	03	Housekeeping	Gross Billable Income	4,431,674	33	663	53,362	8	2	
3	05	Heat and Other Utilities	Gross Billable Income	4,431,674	33	18,909	53,362	228	3	
4	06	Maintenance	Gross Billable Income	4,431,674	33	7,696	53,362	93	4	
5	19	Professional Fees	Gross Billable Income	4,431,674	33	2,050	53,362	25	5	
6	20	Dues, Fees, Subscriptions	Gross Billable Income	4,431,674	33	11,727	53,362	141	6	
7	21	Clerical and General Office	Gross Billable Income	4,431,674	33	40,502	53,362	488	7	
8	25	Other Admin. Staff Transport.	Gross Billable Income	4,431,674	33	8,860	53,362	107	8	
9	26	Insurance	Gross Billable Income	4,431,674	33	17,050	53,362	205	9	
10	30	Depreciation	Gross Billable Income	4,431,674	33	13,332	53,362	161	10	
11	32	Interest	Gross Billable Income	4,431,674	33	22,225	53,362	268	11	
12	33	Real Estate Taxes	Gross Billable Income	4,431,674	33	2,521	53,362	30	12	
13	34	Rent - Building	Gross Billable Income	4,431,674	33	17,500	53,362	211	13	
14	35	Rent - Equipment	Gross Billable Income	4,431,674	33	4,277	53,362	51	14	
15	01	Dietary	Direct Billable Income	341,879	33	112,243	10,651	3,497	15	
16	02	Food	Direct Billable Income	25	33	8			16	
17	03	Housekeeping	Direct Billable Income	29	33	10			17	
18	10	Nursing	Direct Billable Income	69,616	33	22,856	1,083	355	18	
19	21	Clerical and General Office	Direct Billable Income	487	33	160			19	
20	25	Other Admin. Staff Transport.	Direct Billable Income	1,200	33	394			20	
21	39	Ancillary	Direct Billable Income	4,018,438	33	1,319,298	3,168	1,040	21	
22	17	Administrative	Gross Billable Income	4,431,674	33	155,031	155,031	53,362	1,867	22
23	21	Clerical and General Office	Gross Billable Income	4,431,674	33	219,270	219,270	53,362	2,640	23
24	27	Employee Benefits	Gross Billable Income	4,431,674	33	61,873	53,362	745	24	
25	TOTALS					\$ 2,152,809	\$ 374,301	\$ 13,296	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	06	Repairs	Direct Billing	892,186	27	\$ 35,557	\$ 12,300	\$ 490	1
2	21	Office and Clerical	Direct Billing	892,186	27	44	12,300	1	2
3	30	Depreciation	Direct Billing	892,186	27	280,000	12,300	3,860	3
4	32	Interest	Direct Billing	892,186	27	23,404	12,300	323	4
5	30	Depreciation	Patient Days	1,625,640	33	19,677	34,012	412	5
6	32	Interest	Patient Days	1,625,640	33	27,081	34,012	567	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 385,762	\$	\$ 5,653	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary						\$ 329	1
2	3	Housekeeping						24,597	2
3	4	Laundry						490	3
4	6	Repairs & Maintenance						1,607	4
5	10	Nursing						64,686	5
6	11	Activities							6
7	12	Social Service							7
8	20	Dues, Fees And Subscriptions							8
9	21	Office And Clerical						58	9
10	22	Employee Benefits						1,287	10
11	24	Seminars & Education							11
12	39	Ancillary						57,125	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							\$ 150,178	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 148,294	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 148,294	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

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

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

	1	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
A. Directly Facility Related																				
Long-Term																				
1						\$	\$			\$	1									
2											2									
3											3									
4											4									
5											5									
6											6									
7	TOTAL Long-Term										7									
Working Capital																				
8	Alloc from Care Centers, Inc		X			\$	\$			\$	19,653									
9	Alloc from Care Centers Clinical		X								1,884									
10	Alloc from Care Centers Health System		X								268									
11	Alloc from Vent Lease		X								890									
12											12									
13											13									
14	TOTAL Working Capital										22,695									
B. Non-Facility Related*																				
15						\$	\$			\$	15									
16											16									
17											17									
18											18									
19											19									
20	TOTAL Non-Facility Related										20									

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

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Ridgeland Nursing & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046193

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2006 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2006.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>24-30-404-033-0000</u>	<u>Long Term Care Property</u>	<u>\$ 182,873.77</u>	<u>\$ 182,873.77</u>
2. <u>See Attached</u>	<u>Home Office Allocation</u>	<u>\$ 118,409.42</u>	<u>\$ 1,612.57</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		<u>\$ 301,283.19</u>	<u>\$ 184,486.34</u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Ridgeland Nursing & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046193

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

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

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193 Report Period Beginning:

01/01/07 Ending:

12/31/07

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,446 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2003</u>	<u>\$ 174,831</u>	1
2	<u>2201 Main LLC</u>			<u>8,561</u>	2
3	TOTALS			\$ 183,392	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
Improvement Type**											
9	Various			2003	42,541		20	2,164	2,164	24,122	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,998,654	120,765		107,139	(13,626)	711,008	67
68		47,771	2,522		2,522		15,738	68
69			24,401			(24,401)		69
70		\$ 2,088,966	\$ 147,688		\$ 111,825	\$ (35,863)	\$ 750,868	70

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 12A, Carried Forward		\$ 2,088,966	\$ 147,688		\$ 111,825	\$ (35,863)	\$ 750,868	1
2	Leasehold Improvements	2004	4,428		20	221	221	830	2
3	Keypad Alarms	2004	9,932		20	1,986	1,986	7,118	3
4	Backyard Shed And Materials	2004	2,193		20	110	110	375	4
5	Plaster/Paint Utility Room	2004	4,550		20	228	228	739	5
6	Suburban Sealcoat	2005	3,135		20	157	157	470	6
7	Gas Piping	2005	2,846		20	142	142	415	7
8	Wallpaper & Plastering	2005	2,550		20	128	128	372	8
9	Seco Refrigeration - Replaced Heat Exchanger	2006	7,680		20	512	512	896	9
10	Simplex Grinnell - Nurse Call	2006	9,234		20	462	462	731	10
11	Sg Supply Co. Inv S1780868 - Water Heater	2006	7,269		20	606	606	858	11
12	Sun Ray Heating Invoice 6908 - Labor & Material To Install Guard	2006	3,000		20	250	250	313	12
13	Remodel Shower Room	2007	3,500		20	175	175	175	13
14	Remodel Shower Room	2007	9,500		20	435	435	435	14
15	Removed Old Wallpaper	2007	5,250		20	4,375	4,375	4,375	15
16	Fire Service	2007	3,378		20	201	201	201	16
17	Beauty Shop Cabinets	2007	7,900		20	66	66	66	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12E, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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17									17
18									18
19									19
20									20
21									21
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12G, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12H, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12I, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12K, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12L, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12M, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12N, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12O, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12P, Carried Forward		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,175,311	\$ 147,688		\$ 121,879	\$ (25,809)	\$ 769,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	101		2003	1985	\$ 1,998,654	\$ 120,765	39	\$ 107,139	\$ (13,626)	\$ 711,008	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68								68				
69								69				
70	TOTAL (lines 4 thru 69)	\$	1,998,654	\$	120,765	\$	107,139	\$	(13,626)	\$	711,008	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number **Ridgeland Nursing & Rehab Center**

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4		Allocated from Care Centers, Inc	2002	2002	\$ 9,317	\$ 239	39	\$ 239		\$ 1,264	4
5		Allocated from Care Centers-Hillside	1996	1996	15,798	405	39	405		4,473	5
6		Allocated from Care Centers Health Systems	2002	2002	285	7	39	7		39	6
7		Allocated from Care Centers Clinical	2002	2002	965	25	39	25		131	7
8											8
		Improvement Type**									
9		Allocated from Care Centers, Inc		2002	7,696	703	20	703		3,524	9
10		Allocated from Care Centers, Inc		2003	9,070	829	20	829		4,152	10
11		Allocated from Care Centers, Inc		2005	451	48	20	48		115	11
12		Allocated from Care Centers, Inc		2007	96	6	20	6		6	12
13											13
14		Allocated from Care Centers-Hillside		1996	266					266	14
15		Allocated from Care Centers-Hillside		1997	1,517	49	20	49		722	15
16											16
17		Allocated from Care Centers Health Systems		2002	235	21	20	21		108	17
18		Allocated from Care Centers Health Systems		2003	277	25	20	25		127	18
19		Allocated from Care Centers Health Systems		2005	14	1	20	1		4	19
20											20
21		Allocated from Care Centers Clinical		2002	797	73	20	73		365	21
22		Allocated from Care Centers Clinical		2003	940	86	20	86		430	22
23		Allocated from Care Centers Clinical		2005	47	5	20	5		12	23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning:

01/01/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9			
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation			
37		\$	\$		\$	\$	\$	37		
38								38		
39								39		
40								40		
41								41		
42								42		
43								43		
44								44		
45								45		
46								46		
47								47		
48								48		
49								49		
50								50		
51								51		
52								52		
53								53		
54								54		
55								55		
56								56		
57								57		
58								58		
59								59		
60								60		
61								61		
62								62		
63								63		
64								64		
65								65		
66								66		
67								67		
68								68		
69								69		
70	TOTAL (lines 4 thru 69)	\$	47,771	\$	2,522	\$	2,522	\$	15,738	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center # 0046193 Report Period Beginning: 01/01/07 Ending: 12/31/07

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 259,402	\$ 11,427	\$ 32,745	\$ 21,318	10	\$ 220,744	71
72	Current Year Purchases	4,268	88	204	116	10	204	72
73	Fully Depreciated Assets	1,512				10	1,512	73
74								74
75	TOTALS	\$ 265,182	\$ 11,515	\$ 32,949	\$ 21,434		\$ 222,460	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		Allocated from Care Centers		\$ 17,577	\$ 1,020	\$ 1,020		5	\$ 14,438	76
77		Allocated from Care Centers Health Systems		152	5	5		5	5	77
78		Allocated from Care Centers Clinical		1,504	222	222		5	284	78
79										79
80	TOTALS			\$ 19,233	\$ 1,247	\$ 1,247			\$ 14,727	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)		\$ 2,643,118	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 160,450	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 156,075	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (4,375)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 1,006,424	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage Rental/Parking Lot				11,198			5
6	Allocated from Care Centers				1,857			6
7	TOTAL				\$ 13,055			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.	_____ /2008	\$ _____
13.	_____ /2009	\$ _____
14.	_____ /2010	\$ _____

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

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

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: \$ 4,919 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 216,095	\$		\$ 216,095	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			50,873			50,873	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			223,924			223,924	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				207,165		207,165	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental					11,070	96,982		108,052	13
14	TOTAL			\$		\$ 501,962	\$ 304,147		\$ 806,109	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center# 0046193Report Period Beginning: 01/01/07

Ending:

12/31/07

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/07

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (135,556)	\$ (117,569)	1
2	Cash-Patient Deposits	23,221	23,221	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	591,168	591,168	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,874	14,874	6
7	Other Prepaid Expenses	531	531	7
8	Accounts Receivable (owners or related parties)	254,054	2,889,547	8
9	Other(specify): <u>See Attached Schedule</u>	140,381	140,381	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 888,673	\$ 3,542,153	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		174,831	13
14	Buildings, at Historical Cost		2,132,583	14
15	Leasehold Improvements, at Historical Cost	106,793	106,793	15
16	Equipment, at Historical Cost	84,143	84,143	16
17	Accumulated Depreciation (book methods)	(85,424)	(920,844)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>		15,578	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 105,512	\$ 1,593,084	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 994,185	\$ 5,135,237	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 253,246	\$ 253,246	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	19,071	19,071	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	187,559	187,559	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,138	12,138	31
32	Accrued Real Estate Taxes(Sch.IX-B)	192,000	192,000	32
33	Accrued Interest Payable		7,287	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	63,311	63,311	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 727,325	\$ 734,612	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,662,681	1,662,681	39
40	Mortgage Payable		4,034,926	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,662,681	\$ 5,697,607	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,390,006	\$ 6,432,219	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,395,821)	\$ (1,296,982)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 994,185	\$ 5,135,237	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,150,737)	1
2	Restatements (describe):		2
3	Profit-Sharing Contribution	(999)	3
4	Rounding	(2)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,151,738)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	4,287	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(248,370)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (244,083)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,395,821)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,134,903	1
2	Discounts and Allowances for all Levels	(2,082,921)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,051,982	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,879,930	6
7	Oxygen	851	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,880,781	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	203,183	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	36,534	19
20	Radiology and X-Ray	7,230	20
21	Other Medical Services	62,476	21
22	Laundry	3,105	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 312,528	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,233	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,233	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	4,970	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,970	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,253,494	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,034,664	31
32	Health Care	2,318,020	32
33	General Administration	1,343,676	33
B. Capital Expense			
34	Ownership	691,440	34
C. Ancillary Expense			
35	Special Cost Centers	806,109	35
36	Provider Participation Fee	55,298	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,249,207	40
41	Income before Income Taxes (line 30 minus line 40)**	4,287	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 4,287	43

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

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

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

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

Facility Name & ID Number Ridgeland Nursing & Rehab Center

0046193

Report Period Beginning: 01/01/07

Ending: 12/31/07

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,597	2,063	\$ 80,933	\$ 39.23	1
2	Assistant Director of Nursing	935	1,131	38,222	33.79	2
3	Registered Nurses	9,070	10,410	310,391	29.82	3
4	Licensed Practical Nurses	23,156	25,578	661,944	25.88	4
5	CNAs & Orderlies	62,532	68,270	739,743	10.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,098	8,736	110,030	12.60	8
9	Activity Director	1,797	2,037	25,517	12.53	9
10	Activity Assistants	6,523	7,159	62,053	8.67	10
11	Social Service Workers	6,770	7,756	125,634	16.20	11
12	Dietician					12
13	Food Service Supervisor	1,881	2,181	51,266	23.51	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,182	5,886	94,029	15.98	15
16	Dishwashers	11,552	12,438	120,342	9.68	16
17	Maintenance Workers	3,967	4,403	86,784	19.71	17
18	Housekeepers	12,597	13,699	113,159	8.26	18
19	Laundry	3,968	4,109	65,191	15.87	19
20	Administrator	1,942	2,077	66,002	31.78	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,960	8,697	108,071	12.43	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,999	2,303	27,830	12.08	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	171,526	188,933	\$ 2,887,141 *	\$ 15.28	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	204	\$ 8,851	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant	Monthly	814	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,515	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,376	11-03	44
45	Social Service Consultant	318	1,881	12-03	45
46	Other(specify) <u>Therapy Services</u>	55	2,136	10a-03	46
47					47
48					48
49	TOTAL (lines 35 - 48)	625	\$ 35,573		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	49	\$ 2,374	10-03	50
51	Licensed Practical Nurses	460	15,703	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	509	\$ 18,077		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Ridgeland Nursing & Rehab Center

Report Period Beginning: 01/01/07 Ending:

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

SEE ACCOUNTANTS' COMPILATION REPORT

