



Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 08/05/08

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>96</u>	Skilled (SNF)	<u>109</u>	<u>37,073</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>96</u>	TOTALS	<u>109</u>	<u>37,073</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>21,796</u>	<u>6,548</u>	<u>3,903</u>	<u>32,247</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>21,796</u>	<u>6,548</u>	<u>3,903</u>	<u>32,247</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.98%

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

None (Do not include bed-hold days in Section B.)

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

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

None

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

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

YES  NO

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

YES  NO

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

Date started 02/01/06

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

YES  Date 02/01/06 NO

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

YES  NO  If YES, enter number of beds certified 96 and days of care provided 3,787

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	225,337	42,554	6,940	274,831		274,831	2,740	277,571		1
2	Food Purchase		168,582		168,582		168,582	(62)	168,520		2
3	Housekeeping	116,155	48,874		165,029		165,029	(3,560)	161,469		3
4	Laundry		4,947	93,336	98,283		98,283		98,283		4
5	Heat and Other Utilities			107,700	107,700		107,700	1,826	109,526		5
6	Maintenance	103,238		79,213	182,451		182,451	17,155	199,606		6
7	Other (specify):*							3,958	3,958		7
8	<b>TOTAL General Services</b>	<b>444,730</b>	<b>264,957</b>	<b>287,189</b>	<b>996,876</b>		<b>996,876</b>	<b>22,057</b>	<b>1,018,933</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			13,800	13,800		13,800		13,800		9
10	Nursing and Medical Records	1,823,161	104,076	21,010	1,948,247		1,948,247	12,483	1,960,730		10
10a	Therapy	149,255			149,255		149,255	1,461	150,716		10a
11	Activities	99,666	7,428		107,094		107,094		107,094		11
12	Social Services	107,621		288	107,909		107,909	8,489	116,398		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,866	4,866		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,179,703</b>	<b>111,504</b>	<b>35,098</b>	<b>2,326,305</b>		<b>2,326,305</b>	<b>27,299</b>	<b>2,353,604</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	108,157			108,157		108,157	39,925	148,082		17
18	Directors Fees										18
19	Professional Services			283,871	283,871		283,871	(228,206)	55,665		19
20	Dues, Fees, Subscriptions & Promotions			45,561	45,561		45,561	(17,067)	28,494		20
21	Clerical & General Office Expenses	126,079	31,686	58,022	215,787		215,787	61,265	277,052		21
22	Employee Benefits & Payroll Taxes			479,340	479,340		479,340	(4,525)	474,815		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,402	6,402		6,402	1,168	7,570		24
25	Other Admin. Staff Transportation			9,452	9,452		9,452	901	10,353		25
26	Insurance-Prop.Liab.Malpractice			90,571	90,571		90,571	1,540	92,111		26
27	Other (specify):*							18,244	18,244		27
28	<b>TOTAL General Administration</b>	<b>234,236</b>	<b>31,686</b>	<b>973,219</b>	<b>1,239,141</b>		<b>1,239,141</b>	<b>(126,755)</b>	<b>1,112,386</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,858,669</b>	<b>408,147</b>	<b>1,295,506</b>	<b>4,562,322</b>		<b>4,562,322</b>	<b>(77,399)</b>	<b>4,484,923</b>		<b>29</b>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center #0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>D. Ownership</b>										
30	Depreciation			38,573	38,573	38,573	169,102	207,675			30
31	Amortization of Pre-Op. & Org.										31
32	Interest			19,652	19,652	19,652	265,494	285,146			32
33	Real Estate Taxes			49,542	49,542	49,542	2,640	52,182			33
34	Rent-Facility & Grounds			298,808	298,808	298,808	(291,662)	7,146			34
35	Rent-Equipment & Vehicles			2,715	2,715	2,715	1,735	4,450			35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			409,290	409,290	409,290	147,309	556,599			37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		242,175	274,199	516,374	516,374	54,354	570,728			39
40	Barber and Beauty Shops			189	189	189		189			40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			52,704	52,704	52,704		52,704			42
43	Other (specify):*			648	648	648	28,087	28,735			43
44	<b>TOTAL Special Cost Centers</b>		242,175	327,740	569,915	569,915	82,441	652,356			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,858,669	650,322	2,032,536	5,541,527	5,541,527	152,352	5,693,879			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

**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	(2,441)	21		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	(11,044)	30		9
10	Interest and Other Investment Income	(5)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(337)	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	(8,100)	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	(1,752)	21		24
25	Fund Raising, Advertising and Promotional	(20,771)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(250)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(33,352)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (78,052)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	230,403		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 230,403		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ 152,352		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						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY					
48	49	50	51	52	

SEE ACCOUNTANTS' COMPILATION REPORT

Beecher Manor Nursing & Rehab Center

ID# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Charitable Income	\$ (3,487)	21	1
2	Theft Loss	(1,257)	21	2
3	Rental Income	(2,417)	21	3
4	Jury Duty	(245)	21	4
5	Misc Income	(8,739)	21	5
6	Annual Report	(250)	20	6
7	Non-Allowable Seminar	(499)	24	7
8	Marketing Expense	(648)	43	8
9	Collections	(4)	21	9
10	Prior Period Expense	(8,022)	21	10
11	Non-Allowable Legal	(3,314)	19	11
12	Misc. Expense- Building Co.	(250)	21	12
13	Amortization- Building Co.	(4,220)	31	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(33,352)		49

Beecher Manor Nursing & Rehab Center

ID# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES	Amount	Reference	
50	\$		1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Beecher Manor Nursing &amp; Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary			272		1,995	473						2,740	1
2	Food Purchase	(337)		275									(62)	2
3	Housekeeping			269		30		(3,859)					(3,560)	3
4	Laundry													4
5	Heat and Other Utilities			1,637		68	121						1,826	5
6	Maintenance			2,068	14,563	8	21	(30)		525			17,155	6
7	Other (specify):*				3,700	258							3,958	7
8	<b>TOTAL General Services</b>	<b>(337)</b>		<b>4,521</b>	<b>18,263</b>	<b>2,359</b>	<b>615</b>	<b>(3,889)</b>		<b>525</b>			<b>22,057</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records					17,107		(4,624)					12,483	10
10a	Therapy					1,461							1,461	10a
11	Activities													11
12	Social Services					8,489							8,489	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					4,866							4,866	15
16	<b>TOTAL Health Care and Programs</b>					<b>31,923</b>		<b>(4,624)</b>					<b>27,299</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			1,301	4,855	24,793	1,735				7,241		39,925	17
18	Directors Fees													18
19	Professional Services	(3,314)		(176,100)		(52,222)	66				3,364		(228,206)	19
20	Fees, Subscriptions & Promotions	(21,021)		3,601		5	59				289		(17,067)	20
21	Clerical & General Office Expenses	(36,964)	250	15,721	75,535	8,423	2,058	(8)		(6,340)	2,590		61,265	21
22	Employee Benefits & Payroll Taxes				(3,158)	(1,367)							(4,525)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(499)		919		105					643		1,168	24
25	Other Admin. Staff Transportation			784			114			3			901	25
26	Insurance-Prop.Liab.Malpractice			569		9	141			11	810		1,540	26
27	Other (specify):*				12,632	4,277	479				856		18,244	27
28	<b>TOTAL General Administration</b>	<b>(61,798)</b>	<b>250</b>	<b>(153,205)</b>	<b>89,864</b>	<b>(15,977)</b>	<b>4,652</b>	<b>(8)</b>		<b>(6,326)</b>	<b>15,793</b>		<b>(126,755)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(62,135)</b>	<b>250</b>	<b>(148,684)</b>	<b>108,127</b>	<b>18,305</b>	<b>5,267</b>	<b>(8,521)</b>		<b>(5,801)</b>	<b>15,793</b>		<b>(77,399)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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	(11,044)	165,465	7,458		504	129			6,112	478		169,102	30
31	Amortization of Pre-Op. & Org.	(4,220)	4,220											31
32	Interest	(5)	236,041	20,353		3,770	395			1,310	3,630		265,494	32
33	Real Estate Taxes			2,530		110							2,640	33
34	Rent-Facility & Grounds		(294,000)	1,922			416						(291,662)	34
35	Rent-Equipment & Vehicles			642			40				1,053		1,735	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(15,269)</b>	<b>111,726</b>	<b>32,905</b>		<b>4,384</b>	<b>980</b>			<b>7,422</b>	<b>5,161</b>		<b>147,309</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(2,288)	(4,850)		(4,425)	65,917		54,354	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(648)									28,735		28,087	43
44	<b>TOTAL Special Cost Centers</b>	<b>(648)</b>					<b>(2,288)</b>	<b>(4,850)</b>		<b>(4,425)</b>	<b>94,652</b>		<b>82,441</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(78,052)</b>	<b>111,976</b>	<b>(115,779)</b>	<b>108,127</b>	<b>22,689</b>	<b>3,959</b>	<b>(13,371)</b>		<b>(2,804)</b>	<b>115,606</b>		<b>152,352</b>	<b>45</b>

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 294,000	Beecher Properties, LLC	100.00%	\$	\$ (294,000)	1
2	V	33 Real Estate Tax	49,546	Beecher Properties, LLC		49,546		2
3	V	21 Misc Expense		Beecher Properties, LLC		250	250	3
4	V	30 Depreciation		Beecher Properties, LLC		165,465	165,465	4
5	V	32 Interest		Beecher Properties, LLC		236,041	236,041	5
6	V	31 Amortization		Beecher Properties, LLC		4,220	4,220	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 343,546			\$ 455,522	\$ * 111,976	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08Ending: 12/31/08

## 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. / Extended Care Consulting, LLC	100.00%	\$ 272	\$ 272	15	
16	V	02	Food		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	275	275	16	
17	V	03	Housekeeping		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	269	269	17	
18	V	05	Utilities		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,637	1,637	18	
19	V	06	Maintenance		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,068	2,068	19	
20	V	17	Administrative		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,301	1,301	20	
21	V	19	Professional Fees	185,790	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	9,690	(176,100)	21	
22	V	20	Dues and Subscriptions		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	3,601	3,601	22	
23	V	21	Office and Clerical		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	15,721	15,721	23	
24	V	24	Seminar and Travel		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	919	919	24	
25	V	25	Other Staff Admin. Trans.		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	784	784	25	
26	V	26	Insurance		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	569	569	26	
27	V	30	Depreciation		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	7,458	7,458	27	
28	V	32	Interest		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	20,353	20,353	28	
29	V	33	Real Estate Taxes		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,530	2,530	29	
30	V	34	Rent - Building		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,922	1,922	30	
31	V	35	Rent - Equipment & Auto		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	642	642	31	
32	V								32	
33	V								33	
34	V								34	
35	V								35	
36	V								36	
37	V								37	
38	V								38	
39	Total			\$ 185,790			\$ 70,011	\$ * (115,779)	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	06 Maintenance (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	3,993	\$	3,993	15
16	V	06 Maintenance (Direct)	8,385	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	18,955		10,570	16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,255		1,255	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,445		2,445	18
19	V	17 Administrative (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	4,855		4,855	19
20	V	21 Office and Clerical (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	75,535		75,535	20
21	V	21 Office and Clerical (Direct)	5,202	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	5,202			21
22	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	12,001		12,001	22
23	V	27 Emp. Ben. - Gen. Admin. (Direct)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	631		631	23
24	V								24
25	V	22 Emp. Ben. - Gen. Serv. (Direct)	3,158	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%			(3,158)	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		\$ 16,745			\$ 124,872	\$ *	108,127	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08Ending: 12/31/08

## VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item			Name of Related Organization					
15	V	03	Housekeeping	\$	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	\$ 30	\$ 30	15	
16	V	05	Utilities		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	68	68	16	
17	V	06	Maintenance		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	8	8	17	
18	V	19	Professional Fees	52,994	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	772	(52,222)	18	
19	V	20	Dues and Subscriptions		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	5	5	19	
20	V	21	Office & Clerical		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	131	131	20	
21	V	24	Travel and Seminar		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	105	105	21	
22	V	26	Insurance		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	9	9	22	
23	V	30	Depreciation		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	504	504	23	
24	V	32	Interest		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	3,770	3,770	24	
25	V	33	Real Estate Taxes		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	110	110	25	
26	V	01	Dietary Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	1,995	1,995	26	
27	V	07	Emp. Ben. - Gen. Serv.		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	258	258	27	
28	V	10	Nursing Salary	9,351	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	26,458	17,107	28	
29	V	10a	Rehab Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	1,461	1,461	29	
30	V	12	Social Service Salary	288	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	8,777	8,489	30	
31	V	15	Emp. Ben. - Healthcare		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	4,866	4,866	31	
32	V	17	Administration Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	24,793	24,793	32	
33	V	21	Office Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	8,292	8,292	33	
34	V	27	Emp. Ben. - Gen. Admin.		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	4,277	4,277	34	
35	V								35	
36	V	22	Emp. Ben. - Healthcare	1,367	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%		(1,367)	36	
37	V								37	
38	V								38	
39	Total			\$ 64,000			\$ 86,689	\$ * 22,689	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08Ending: 12/31/08

## VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item			Name of Related Organization					
15	V	01	Dietary	\$	Care Centers Health Systems, Inc.	100.00%	\$ 1,074	\$ 1,074	15	
16	V	03	Housekeeping		Care Centers Health Systems, Inc.	100.00%			16	
17	V	05	Heat and Other Utilities		Care Centers Health Systems, Inc.	100.00%	121	121	17	
18	V	06	Maintenance		Care Centers Health Systems, Inc.	100.00%	21	21	18	
19	V	19	Professional Fees		Care Centers Health Systems, Inc.	100.00%	66	66	19	
20	V	20	Dues, Fees, Subscriptions		Care Centers Health Systems, Inc.	100.00%	59	59	20	
21	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	264	264	21	
22	V	25	Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%	114	114	22	
23	V	26	Insurance		Care Centers Health Systems, Inc.	100.00%	141	141	23	
24	V	30	Depreciation		Care Centers Health Systems, Inc.	100.00%	129	129	24	
25	V	32	Interest		Care Centers Health Systems, Inc.	100.00%	395	395	25	
26	V	33	Real Estate Taxes		Care Centers Health Systems, Inc.	100.00%			26	
27	V	34	Rent - Building		Care Centers Health Systems, Inc.	100.00%	416	416	27	
28	V	35	Rent - Equipment		Care Centers Health Systems, Inc.	100.00%	40	40	28	
29	V	01	Dietary	952	Care Centers Health Systems, Inc.	100.00%	351	(601)	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		Care Centers Health Systems, Inc.	100.00%			32	
33	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%			33	
34	V	25	Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%			34	
35	V	39	Ancillary	3,625	Care Centers Health Systems, Inc.	100.00%	1,337	(2,288)	35	
36	V	17	Administrative		Care Centers Health Systems, Inc.	100.00%	1,735	1,735	36	
37	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	1,794	1,794	37	
38	V	27	Employee Benefits		Care Centers Health Systems, Inc.	100.00%	479	479	38	
39	Total			\$ 4,577			\$ 8,536	\$ * 3,959	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	1 Dietary	\$	Xcel Supply, LLC	100.00%	\$		15
16	V	3 Housekeeping	43,566	Xcel Supply, LLC	100.00%	39,707	(3,859)	16
17	V	4 Laundry		Xcel Supply, LLC	100.00%			17
18	V	6 Repairs & Maintenance	343	Xcel Supply, LLC	100.00%	312	(30)	18
19	V	10 Nursing	52,199	Xcel Supply, LLC	100.00%	47,575	(4,624)	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	93	Xcel Supply, LLC	100.00%	85	(8)	23
24	V	22 Employee Benefits		Xcel Supply, LLC	100.00%			24
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%			25
26	V	39 Ancillary	54,749	Xcel Supply, LLC	100.00%	49,900	(4,850)	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		\$ 150,951			\$ 137,580	\$ * (13,371)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 223,250	\$ 223,250	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	223,250	CCS Employee Benefits Group	100.00%		(223,250)	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			\$ 223,250			\$ 223,250	\$ *	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08Ending: 12/31/08

## 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%	\$ 525	\$ 525	15
16	V	21	Office and Clerical		Vent Lease, LLC.	100.00%	59	59	16
17	V	25	Auto Expense / Travel		Vent Lease, LLC.	100.00%	3	3	17
18	V	26	Insurance		Vent Lease, LLC.	100.00%	11	11	18
19	V	30	Depreciation		Vent Lease, LLC.	100.00%	1,747	1,747	19
20	V	32	Interest		Vent Lease, LLC.	100.00%	295	295	20
21	V	30	Depreciation - Matrix		Vent Lease, LLC.	100.00%	4,365	4,365	21
22	V	32	Interest - Matrix		Vent Lease, LLC.	100.00%	1,015	1,015	22
23	V	21	Office and Clerical	6,399	Vent Lease, LLC.	100.00%		(6,399)	23
24	V	39	Ancillary	4,425	Vent Lease, LLC.	100.00%		(4,425)	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			\$ 10,824			\$ 8,020	\$ * (2,804)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08Ending: 12/31/08

## 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	17	Administration	\$	Therapy Works Rehabilitation Services, LLC	100.00%	\$ 767	\$ 767	15	
16	V	19	Professional Fees		Therapy Works Rehabilitation Services, LLC	100.00%	3,364	3,364	16	
17	V	20	Dues and Subscriptions		Therapy Works Rehabilitation Services, LLC	100.00%	289	289	17	
18	V	21	Office & Clerical		Therapy Works Rehabilitation Services, LLC	100.00%	2,590	2,590	18	
19	V	24	Travel and Seminar		Therapy Works Rehabilitation Services, LLC	100.00%	643	643	19	
20	V	26	Insurance		Therapy Works Rehabilitation Services, LLC	100.00%	810	810	20	
21	V	30	Depreciation		Therapy Works Rehabilitation Services, LLC	100.00%	478	478	21	
22	V	32	Interest		Therapy Works Rehabilitation Services, LLC	100.00%	3,630	3,630	22	
23	V	35	Rent - Equipment		Therapy Works Rehabilitation Services, LLC	100.00%	1,053	1,053	23	
24	V	39	Ancillary		Therapy Works Rehabilitation Services, LLC	100.00%	22	22	24	
25	V	39	Ancillary (Direct)		Therapy Works Rehabilitation Services, LLC	100.00%	113,729	113,729	25	
26	V	17	Administrative Salaries		Therapy Works Rehabilitation Services, LLC	100.00%	6,474	6,474	26	
27	V	27	Emp. Ben. - Gen. Admin.		Therapy Works Rehabilitation Services, LLC	100.00%	856	856	27	
28	V	39	Ancillary Salaries	265,096	Therapy Works Rehabilitation Services, LLC	100.00%	217,262	(47,834)	28	
29	V	43	Emp. Ben. - Other		Therapy Works Rehabilitation Services, LLC	100.00%	28,735	28,735	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			\$ 265,096			\$ 380,702	\$ * 115,606	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

**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 Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Eric Rothner	Owner	Administrative	0.01%	See Attached	0.66	1.43%		\$	17-7	1
2	Mark Steinberg	Relative	Administrative	0.00%	See Attached	1.08	1.96%	Alloc. Salary	3,013	17-7	2
3	Adam Vales	Relative	Clerical	4.76%	See Attached	1.71	4.28%	Alloc. Salary	3,073	22-7	3
4	Kim Rudolph	Relative	Clerical	0.00%	See Attached	0.71	4.26%	Alloc. Salary	624	22-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 6,710		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

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/Extended Care Consulting LLC  
 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	1,635,146	31	\$ 13,778	\$ 32,247	\$ 272	1
2	02	Food	Patient Days	1,635,146	31	13,971	32,247	275	2
3	03	Housekeeping	Patient Days	1,635,146	31	13,659	32,247	269	3
4	05	Utilities	Patient Days	1,635,146	31	83,022	32,247	1,637	4
5	06	Maintenance	Patient Days	1,635,146	31	104,857	32,247	2,068	5
6	17	Administrative	Patient Days	1,635,146	31	66,000	32,247	1,301	6
7	19	Professional Fees	Patient Days	1,635,146	31	491,332	32,247	9,690	7
8	20	Dues and Subscriptions	Patient Days	1,635,146	31	182,607	32,247	3,601	8
9	21	Office and Clerical	Patient Days	1,635,146	31	797,040	32,247	15,721	9
10	24	Seminar and Travel	Patient Days	1,635,146	31	46,589	32,247	919	10
11	25	Other Staff Admin. Trans.	Patient Days	1,635,146	31	39,698	32,247	784	11
12	26	Insurance	Patient Days	1,635,146	31	28,827	32,247	569	12
13	30	Depreciation	Patient Days	1,635,146	31	505,348	32,247	7,458	13
14	32	Interest	Patient Days	1,635,146	31	1,031,834	32,247	20,353	14
15	33	Real Estate Taxes	Patient Days	1,635,146	31	128,276	32,247	2,530	15
16	34	Rent - Building	Patient Days	1,635,146	31	97,438	32,247	1,922	16
17	35	Rent - Equipment & Auto	Patient Days	1,635,146	31	32,530	32,247	642	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,676,806	\$	\$ 70,011	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

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/Extended Care Consulting LLC  
 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	06	Maintenance (Pooled)	Patient Days	1,635,146	31	202,448	202,448	32,247	3,993	1
2	06	Maintenance (Direct)	Direct		31	422,013	422,013		18,955	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,635,146	31	63,663		32,247	1,255	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	53,015			2,445	4
5	17	Administrative (Pooled)	Patient Days	1,635,146	31	246,132	246,132	32,247	4,855	5
6	21	Office and Clerical (Pooled)	Patient Days	1,635,146	31	3,830,025	3,830,025	32,247	75,535	6
7	21	Office and Clerical (Direct)	Direct		31	695,305	695,305		5,202	7
8	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,635,146	31	608,507		32,247	12,001	8
9	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	90,171			631	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					\$ 6,211,280	\$ 5,395,924		\$ 124,872	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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/Extended Care Clinical  
 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	1,635,146	31	\$ 1,505	\$ 32,247	\$ 30	1	
2	05	Utilities	Patient Days	1,635,146	31	3,449	32,247	68	2	
3	06	Maintenance	Patient Days	1,635,146	31	431	32,247	8	3	
4	19	Professional Fees	Patient Days	1,635,146	31	39,159	32,247	772	4	
5	20	Dues and Subscriptions	Patient Days	1,635,146	31	244	32,247	5	5	
6	21	Office & Clerical	Patient Days	1,635,146	31	6,594	32,247	131	6	
7	24	Travel and Seminar	Patient Days	1,635,146	31	5,327	32,247	105	7	
8	26	Insurance	Patient Days	1,635,146	31	465	32,247	9	8	
9	30	Depreciation	Patient Days	1,635,146	31	25,565	32,247	504	9	
10	32	Interest	Patient Days	1,635,146	31	191,164	32,247	3,770	10	
11	33	Real Estate Taxes	Patient Days	1,635,146	31	5,595	32,247	110	11	
12	01	Dietary Salary	Patient Days	1,635,146	31	101,177	101,177	32,247	1,995	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	1,635,146	31	13,096	32,247	258	13	
14	10	Nursing Salary	Patient Days	1,635,146	31	867,390	867,390	32,247	17,107	14
15	10a	Rehab Salary	Patient Days	1,635,146	31	74,072	74,072	32,247	1,461	15
16	12	Social Service Salary	Patient Days	1,635,146	31	430,372	430,372	32,247	8,489	16
17	15	Emp. Ben. - Healthcare	Patient Days	1,635,146	31	177,415	32,247	3,499	17	
18	17	Administration Salary	Patient Days	1,635,146	31	1,257,059	1,257,059	32,247	24,793	18
19	21	Office Salary	Patient Days	1,635,146	31	420,417	420,417	32,247	8,292	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	1,635,146	31	216,825	32,247	4,277	20	
21	10	Nursing Salary	Direct Allocation			401,447	401,447		9,351	21
22	12	Social Service Salary	Direct Allocation			61,016	61,016		288	22
23	15	Emp. Ben. - Healthcare	Direct Allocation			51,816			1,367	23
24										24
25	TOTALS					\$ 4,351,600	\$ 3,612,950	\$ 86,689		25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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 200 Howard  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 612-5662  
 Fax Number ( 224) 612-5862

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	3,867,056	31	111,096	37,380	1,074	1
2	03	Housekeeping	Gross Billable Income	3,867,056	31		37,380		2
3	05	Heat and Other Utilities	Gross Billable Income	3,867,056	31	12,529	37,380	121	3
4	06	Maintenance	Gross Billable Income	3,867,056	31	2,136	37,380	21	4
5	19	Professional Fees	Gross Billable Income	3,867,056	31	6,873	37,380	66	5
6	20	Dues, Fees, Subscriptions	Gross Billable Income	3,867,056	31	6,095	37,380	59	6
7	21	Clerical and General Office	Gross Billable Income	3,867,056	31	27,280	37,380	264	7
8	25	Other Admin. Staff Transport.	Gross Billable Income	3,867,056	31	11,773	37,380	114	8
9	26	Insurance	Gross Billable Income	3,867,056	31	14,568	37,380	141	9
10	30	Depreciation	Gross Billable Income	3,867,056	31	13,298	37,380	129	10
11	32	Interest	Gross Billable Income	3,867,056	31	40,850	37,380	395	11
12	33	Real Estate Taxes	Gross Billable Income	3,867,056	31		37,380		12
13	34	Rent - Building	Gross Billable Income	3,867,056	31	43,000	37,380	416	13
14	35	Rent - Equipment	Gross Billable Income	3,867,056	31	4,135	37,380	40	14
15	01	Dietary	Direct Billable Income	279,198	31	102,965	952	351	15
16	02	Food	Direct Billable Income	4,372	31	1,612			16
17	03	Housekeeping	Direct Billable Income		31				17
18	10	Nursing	Direct Billable Income		31				18
19	21	Clerical and General Office	Direct Billable Income		31				19
20	25	Other Admin. Staff Transport.	Direct Billable Income		31				20
21	39	Ancillary	Direct Billable Income	3,583,486	31	1,321,550	3,625	1,337	21
22	17	Administrative	Gross Billable Income	3,867,056	31	179,474	179,474	1,735	22
23	21	Clerical and General Office	Gross Billable Income	3,867,056	31	185,549	185,549	1,794	23
24	27	Employee Benefits	Gross Billable Income	3,867,056	31	49,573	37,380	479	24
25	TOTALS					\$ 2,134,357	\$ 365,023	\$ 8,536	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Direct Allocation		\$	\$		\$	1
2	3	Housekeeping	Direct Allocation					39,707	2
3	4	Laundry	Direct Allocation						3
4	6	Repairs & Maintenance	Direct Allocation					312	4
5	10	Nursing	Direct Allocation					47,575	5
6	11	Activities	Direct Allocation						6
7	12	Social Service	Direct Allocation						7
8	20	Dues, Fees And Subscriptions	Direct Allocation						8
9	21	Office And Clerical	Direct Allocation					85	9
10	22	Employee Benefits	Direct Allocation						10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation					49,900	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				\$	\$		\$ 137,580	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 223,250	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				\$	\$		\$ 223,250	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

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	669,310	26	\$ 79,460	\$ 4,425	\$ 525	1
2	21	Office and Clerical	Direct Billing	669,310	26	8,933	4,425	59	2
3	25	Auto Expense / Travel	Direct Billing	669,310	26	473	4,425	3	3
4	26	Insurance	Direct Billing	669,310	26	1,630	4,425	11	4
5	30	Depreciation	Direct Billing	669,310	26	264,263	4,425	1,747	5
6	32	Interest	Direct Billing	669,310	26	44,568	4,425	295	6
7	30	Depreciation - Matrix	Patient Days	1,635,146	31	221,356	32,247	4,365	7
8	32	Interest - Matrix	Patient Days	1,635,146	31	51,456	32,247	1,015	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					\$ 672,138	\$	\$ 8,020	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Administration	Billable Income	(4,665,397)	14	\$ 13,500	\$ (265,096)	\$ 767	1	
2	19	Professional Fees	Billable Income	(4,665,397)	14	59,199	(265,096)	3,364	2	
3	20	Dues and Subscriptions	Billable Income	(4,665,397)	14	5,081	(265,096)	289	3	
4	21	Office & Clerical	Billable Income	(4,665,397)	14	45,575	(265,096)	2,590	4	
5	24	Travel and Seminar	Billable Income	(4,665,397)	14	11,318	(265,096)	643	5	
6	26	Insurance	Billable Income	(4,665,397)	14	14,252	(265,096)	810	6	
7	30	Depreciation	Billable Income	(4,665,397)	14	8,410	(265,096)	478	7	
8	32	Interest	Billable Income	(4,665,397)	14	63,875	(265,096)	3,630	8	
9	35	Rent - Equipment	Billable Income	(4,665,397)	14	18,528	(265,096)	1,053	9	
10	39	Ancillary	Billable Income	(4,665,397)	14	389	(265,096)	22	10	
11	39	Ancillary (Direct)	Direct			143,969		113,729	11	
12	17	Administrative Salaries	Billable Income	(4,665,397)	14	113,937	113,937	(265,096)	6,474	12
13	27	Emp. Ben. - Gen. Admin.	Billable Income	(4,665,397)	14	15,069	(265,096)	856	13	
14	39	Ancillary Salaries	Billable Income	(4,665,397)	14	3,823,568	3,823,568	(265,096)	217,262	14
15	43	Emp. Ben. - Other	Billable Income	(4,665,397)	14	505,700	(265,096)	28,735	15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 4,842,370	\$ 3,937,504	\$ 380,702	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending: 12/31/08

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

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Central Illinois Bank		X	Mortgage	\$19,515.67	02/01/06	\$ 2,520,000	\$ 2,333,423		6.6500	\$ 159,986	1								
2	Central Illinois Bank		X	Mortgage				596,922			43,022	2								
3	Central Illinois Bank		X	Construction in Progress				2,707,289			33,033	3								
4												4								
5	See Supplemental Schedule											5								
<b>Working Capital</b>																				
6	Central Illinois Bank		X	Line of Credit				500,000			19,652	6								
7												7								
8	See Supplemental Schedule										29,458	8								
9	<b>TOTAL Facility Related</b>				\$19,515.67		\$ 2,520,000	\$ 6,137,634			\$ 285,151	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(5)	10								
11												11								
12												12								
13	See Supplemental Schedule											13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			(5)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 2,520,000	\$ 6,137,634			\$ 285,146	15								

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

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

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	<b>A. Directly Facility Related</b>												
	<b>Long-Term</b>												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	<b>TOTAL Long-Term</b>											7	
	<b>Working Capital</b>												
8	Alloc.- CCC/ECC		X				\$	\$			\$	3,770	8
9	Alloc.- CC Health Systems		X									395	9
10	Alloc.- CCI/ECC		X									20,353	10
11	Alloc.- Therapy Works		X									3,630	11
12	Alloc.- Vent Lease		X									1,310	12
13													13
14	<b>TOTAL Working Capital</b>											29,458	14
	<b>B. Non-Facility Related*</b>												
15							\$	\$			\$		15
16													16
17													17
18													18
19													19
20	<b>TOTAL Non-Facility Related</b>												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.)

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

## B. Real Estate Taxes

1. Real Estate Tax accrual used on 2007 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	<b>54,286</b>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<b>53,288</b>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>(998)</b>	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>53,180</b>	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<b>52,182</b>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:					
2003	_____	8			
2004	_____	9			
2005	_____	10			
2006	<b>51,697</b>	11			
2007	<b>50,648</b>	12			
<b>2008 Accrual- \$50,648 x 1.05 = \$53,180</b>					
<b>Alloc. - CCC/ECC \$110</b>					
<b>Alloc. - CCI/ECC \$2,530</b>					
<b>Note: The facility was not-for-profit prior to 02/01/06, and therefore did not pay any real estate taxes.</b>					
			<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2007	\$			13
14	PLUS APPEAL COST FROM LINE 5	\$			14
15	LESS REFUND FROM LINE 6	\$			15
16	AMOUNT TO USE FOR RATE CALCULATION	\$			16

## NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Beecher Manor Nursing & Rehab Center COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2007 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 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>22-22-16-200-028-0000</u>	<u>Long Term Care Property</u>	<u>\$ 47,529.20</u>	<u>\$ 47,529.20</u>
2. <u>22-22-16-200-021-0000</u>	<u>Long Term Care Property</u>	<u>\$ 3,118.66</u>	<u>\$ 3,118.66</u>
3. <u>See Attached</u>	<u>2201 Main, LLC Allocation</u>	<u>\$ 122,122.75</u>	<u>\$ 1,077.94</u>
4. <u>See Attached</u>	<u>Care Centers Building Allocation</u>	<u>\$ 29,109.02</u>	<u>\$ 574.07</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	<b>\$ 201,879.63</b>	<b>\$ 52,299.87</b>

**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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

**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:** 2007 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 2007 real estate tax costs, as well as copies of your real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Beecher Manor Nursing & Rehab Center COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 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. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738 Report Period Beginning:

01/01/08 Ending:

12/31/08

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 37,095 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>123,116</u>	<u>2006</u>	<u>\$ 163,718</u>	1
2	<u>Allocated From CCE/ECC</u>			<u>8,087</u>	2
3	<b>TOTALS</b>	<b>123,116</b>		<b>\$ 171,805</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

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

# **0047738**

Report Period Beginning:

**01/01/08**

Ending:

**12/31/08**

**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
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
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27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

**See Page 12A, Line 70 for total**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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
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57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		4,341,455	82,580		82,580		205,095	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		45,116	2,382		2,382		51,642	68
69	Financial Statement Depreciation			38,576			(38,576)		69
70	TOTAL (lines 4 thru 69)		\$ 4,386,571	\$ 123,538		\$ 84,962	\$ (38,576)	\$ 256,737	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Beecher Manor Nursing &amp; Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,386,571	\$ 123,538		\$ 84,962	\$ (38,576)	\$ 256,737	1
2	Doors	2006	4,300		20	215	215	627	2
3	Conduit Instalation	2006	4,485		20	224	224	654	3
4	Fire Rated Wall	2006	3,800		20	190	190	443	4
5	Facility Signs	2006	3,302		20	165	165	371	5
6	Electrical Outlets	2006	2,700		20	135	135	293	6
7	Fire Doors	2006	8,235		20	412	412	892	7
8	Cabinets	2006	14,800		20	740	740	1,727	8
9	Hvac Units	2006	2,961		20	148	148	333	9
10	Smoke Detectors	2007	3,875		20	194	194	371	10
11	Shower Stalls	2007	28,944		20	1,447	1,447	2,653	11
12	5 Ton Condenser Unit	2007	2,614		20	523	523	741	12
13	Cable For Phones	2008	4,236		20	194	194	194	13
14	Phone System	2008	16,471		20	686	686	686	14
15	Call System	2008	1,142		20	48	48	48	15
16	Door Alert System	2008	5,555		20	231	231	231	16
17	Shower Floors	2008	7,563		20	284	284	284	17
18	Shower Floors	2008	7,536		20	283	283	283	18
19	Shower Floors	2008	5,042		20	168	168	168	19
20	Call System	2008	8,177		20	273	273	273	20
21	Cocerhead Light Switches	2008	3,500		20	117	117	117	21
22	Lock Systems	2008	3,141		20	105	105	105	22
23	Blinds	2008	4,266		20	213	213	213	23
24	Shower Stalls	2008	5,042		20	126	126	126	24
25	Sprinkler Placard	2008	3,500		20	44	44	44	25
26	Telephone Wiring	2008	6,596		20	82	82	82	26
27	Fire Panel	2008	2,550		20	32	32	32	27
28	Paint	2008	3,072		20	38	38	38	28
29	Nurse Call System	2008	2,983		20	37	37	37	29
30	Magnetic Locks	2008	3,587		20	45	45	45	30
31	Painting (Transfer From Home Office)	2008	6,063		20	1,516	1,516	1,516	31
32	Painting (Transfer From Home Office)	2008	7,345		20	1,224	1,224	1,224	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3	Year	4	Cost	5	Current Book	6	Life	7	Straight Line	8	Adjustments	9	Accumulated	
			Constructed				Depreciation		in Years		Depreciation				Depreciation	
1	Totals from Page 12F, Carried Forward			\$	4,573,954	\$	123,538			\$	95,101	\$	(28,437)	\$	271,588	1
2																2
3																3
4																4
5																5
6																6
7																7
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28																28
29																29
30																30
31																31
32																32
33																33
34	TOTAL (lines 1 thru 33)			\$	4,573,954	\$	123,538			\$	95,101	\$	(28,437)	\$	271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>Totals from Page 12H, Carried Forward</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	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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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	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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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)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>Totals from Page 12K, Carried Forward</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	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
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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)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	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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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)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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19									19
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>Totals from Page 12O, Carried Forward</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12P, Carried Forward		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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19									19
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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)		\$ 4,573,954	\$ 123,538		\$ 95,101	\$ (28,437)	\$ 271,588	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

# **0047738**

Report Period Beginning:

**01/01/08**

Ending:

**12/31/08**

**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	130		2006	1985	\$ 2,546,583	\$ 65,295	39	\$ 65,295		\$ 187,810	4
5	Building Additions		2008	2008	1,794,872	17,285	39	17,285		17,285	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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 Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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	<b>TOTAL (lines 4 thru 69)</b>	\$	4,341,455	\$	82,580	\$	82,580	\$	205,095	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

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 CCI/Extended Care Consulting, LLC	2002	2002	\$ 8,995	\$ 231	39	\$ 231	\$	\$ 1,451	4
5		Allocated From EC/CC Clinical, Inc	2002	2002	989	25	39	25		160	5
6		Allocated From CCI/ECC- CCI Building	1996	1996	14,909	382	39	382		4,603	6
7											7
8											8
		Improvement Type**									
9		Allocated From CCI/Extended Care Consulting, LLC		2002	7,430	679	20	679		3,402	9
10		Allocated From CCI/Extended Care Consulting, LLC		2003	8,756	800	20	800		40,098	10
11		Allocated From CCI/Extended Care Consulting, LLC		2004	435	46	20	46		111	11
12		Allocated From CCI/Extended Care Consulting, LLC		2007	91	5	20	5		11	12
13											13
14		Allocated From EC/CC Clinical, Inc		1996	251	-	20	-		251	14
15		Allocated From EC/CC Clinical, Inc		1997	1,432	46	20	46		728	15
16											16
17		Allocated From EC/CC Clinical, Inc		2002	817	75	20	75		374	17
18		Allocated From EC/CC Clinical, Inc		2003	963	88	20	88		441	18
19		Allocated From EC/CC Clinical, Inc		2005	48	5	20	5		12	19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning:

01/01/08

Ending:

12/31/08

**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		
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58								58		
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60								60		
61								61		
62								62		
63								63		
64								64		
65								65		
66								66		
67								67		
68								68		
69								69		
70	<b>TOTAL (lines 4 thru 69)</b>	\$	45,116	\$	2,382	\$	2,382	\$	51,642	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

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	\$ 527,260	\$ 93,797	\$ 99,074	\$ 5,277	10	\$ 330,109	71
72	Current Year Purchases	57,736	17	12,133	12,116	10	12,133	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 584,996	\$ 93,814	\$ 111,207	\$ 17,393		\$ 342,242	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 CCI/ECC	2008	\$ 17,083	\$ 1,061	\$ 1,061	\$	5	\$ 14,687	76
77		Allocated From CCC/EC Clinical	2008	1,417	283	283		5	551	77
78		Allocated From CC Health System	2008	122	24	24		5	28	78
79										79
80	TOTALS			\$ 18,622	\$ 1,368	\$ 1,368	\$		\$ 15,266	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)		\$ 5,349,377	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 218,720	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 207,676	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (11,044)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 629,096	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	Facility	\$ 495,297	92
93			93
94			94
95		\$ 495,297	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	<u>Storage Rental</u>			<u>4,808</u>			4
5		<u>Alloc. CC Health Systems</u>			<u>416</u>			5
6		<u>Alloc. CCI/ECC</u>			<u>1,922</u>			6
7	<b>TOTAL</b>				\$ <u>7,146</u>			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12.	<u>/2009</u>	\$ _____
13.	<u>/2010</u>	\$ _____
14.	<u>/2011</u>	\$ _____

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

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

9. Option to Buy:  YES  NO      Terms: \_\_\_\_\_ \*

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

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

16. Rental Amount for movable equipment: \$ 4,450      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	<b>TOTAL</b>		\$	\$	21

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

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

**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>
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**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			Total
		1 Drop-outs	2 Completed	3 Contract	
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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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	\$		\$ 129,655	\$		\$ 129,655	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			10,188			10,188	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			126,211			126,211	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				124,527		124,527	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>					8,145	117,648		125,793	13
14	TOTAL			\$		\$ 274,199	\$ 242,175		\$ 516,374	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/08

Ending:

12/31/08**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 210,832	\$ 212,497	1
2	Cash-Patient Deposits	30,498	30,498	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	815,700	815,700	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,263	14,263	6
7	Other Prepaid Expenses	29,835	29,835	7
8	Accounts Receivable (owners or related parties)	130,237	14,100	8
9	Other(specify): <u>See Attached Schedule</u>	560,141	560,141	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,791,506	\$ 1,677,034	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		4,341,456	14
15	Leasehold Improvements, at Historical Cost	162,759	162,759	15
16	Equipment, at Historical Cost	117,007	548,705	16
17	Accumulated Depreciation (book methods)	(61,276)	(573,740)	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>	8,438	1,054,243	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 226,928	\$ 5,697,141	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,018,434	\$ 7,374,175	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 825,389	\$ 825,389	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,427	26,427	28
29	Short-Term Notes Payable	500,000	500,000	29
30	Accrued Salaries Payable	191,858	191,858	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,365	9,365	31
32	Accrued Real Estate Taxes(Sch.IX-B)	53,180	53,180	32
33	Accrued Interest Payable		26,291	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	2,517	10,033	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,608,736	\$ 1,642,543	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,637,634	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 5,637,634	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,608,736	\$ 7,280,177	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 409,698	\$ 93,998	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,018,434	\$ 7,374,175	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>622,823</b>	<b>1</b>
2	Restatements (describe):		2
3	<b>Pension Expense</b>	(12,869)	3
4	<b>Replacement Tax</b>	(250)	4
5	<b>Rounding</b>	(3)	5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>609,701</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
7	NET Income (Loss) (from page 19, line 43)	189,997	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	(390,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (200,003)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>409,698</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/08 Ending: 12/31/08

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,651,831	1
2	Discounts and Allowances for all Levels	(1,428,432)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,223,399	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,145,757	6
7	Oxygen	9,459	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,155,216	8
<b>C. Other Operating Revenue</b>			
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	127	13
14	Non-Patient Meals	2,441	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	2,417	16
17	Sale of Drugs	125,355	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,654	19
20	Radiology and X-Ray	3,150	20
21	Other Medical Services	158,539	21
22	Laundry	18,650	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 326,333	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	35	24
25	Interest and Other Investment Income***	5	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 40	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	26,536	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 26,536	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,731,524	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	996,876	31
32	Health Care	2,326,305	32
33	General Administration	1,239,141	33
<b>B. Capital Expense</b>			
34	Ownership	409,290	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	517,211	35
36	Provider Participation Fee	52,704	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,541,527	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	189,997	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 189,997	43

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

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

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

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

# 0047738

Report Period Beginning: 01/01/08

Ending:

12/31/08

**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	1,726	2,138	\$ 88,434	\$ 41.36	1
2	Assistant Director of Nursing	355	408	15,363	37.65	2
3	Registered Nurses	17,208	19,313	572,727	29.65	3
4	Licensed Practical Nurses	16,350	18,707	440,925	23.57	4
5	CNAs & Orderlies	51,051	55,980	642,683	11.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,075	8,116	149,255	18.39	8
9	Activity Director	1,806	2,128	45,007	21.15	9
10	Activity Assistants	3,777	4,191	54,659	13.04	10
11	Social Service Workers	4,755	5,409	107,621	19.90	11
12	Dietician					12
13	Food Service Supervisor	1,889	2,408	47,406	19.69	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,115	5,746	62,062	10.80	15
16	Dishwashers	12,263	14,163	115,869	8.18	16
17	Maintenance Workers	4,653	5,201	103,238	19.85	17
18	Housekeepers	12,000	13,303	116,155	8.73	18
19	Laundry					19
20	Administrator	1,951	2,241	108,157	48.26	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,038	9,008	126,079	14.00	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	1,537	1,974	32,776	16.60	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,918	2,122	30,253	14.26	33
34	TOTAL (lines 1 - 33)	153,467	172,556	\$ 2,858,669 *	\$ 16.57	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	153	\$ 6,940	01-03	35
36	Medical Director	Monthly	13,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,440	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Care Center Allocation- See Attached</u>		9,352	10-03	47
48	<u>Care Center Allocation- See Attached</u>		288	12-03	48
49	TOTAL (lines 35 - 48)	153	\$ 31,820		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	46	\$ 2,281	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	341	7,937	10-03	52
53	TOTAL (lines 50 - 52)	387	\$ 10,218		53

SEE ACCOUNTANTS' COMPILATION REPORT



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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2005	6 FY2006	7 FY2007	8 FY2008	9 FY2009	10 FY2010	11 FY2011	12 FY2012	13 FY2013
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 9,840 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 52,704  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT