

Facility Name & ID Number Berwyn Rehabilitation Center

0049825 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 N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>145</u>	Skilled (SNF)	<u>145</u>	<u>53,070</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>145</u>	TOTALS	<u>145</u>	<u>53,070</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>27,094</u>	<u>2,550</u>	<u>3,333</u>	<u>32,977</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>27,094</u>	<u>2,550</u>	<u>3,333</u>	<u>32,977</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.14%

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

2 (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 04/16/1993

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

YES Date 04/16/1993 NO

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

YES NO If YES, enter number of beds certified 118 and days of care provided 3,292

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 Berwyn Rehabilitation Center # 0049825 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
	A. General Services										
1	Dietary	248,352	24,535	14,389	287,276		287,276	2,995	290,271		1
2	Food Purchase		193,159		193,159		193,159	132	193,291		2
3	Housekeeping	163,724	47,713	2,383	213,820		213,820	(24)	213,796		3
4	Laundry	134,838	27,170		162,008		162,008		162,008		4
5	Heat and Other Utilities			188,942	188,942		188,942	2,750	191,692		5
6	Maintenance	107,497		106,105	213,602		213,602	12,103	225,705		6
7	Other (specify):*							1,969	1,969		7
8	TOTAL General Services	654,411	292,577	311,819	1,258,807		1,258,807	19,924	1,278,731		8
	B. Health Care and Programs										
9	Medical Director			9,800	9,800		9,800		9,800		9
10	Nursing and Medical Records	2,472,385	157,695	154,888	2,784,968		2,784,968	5,845	2,790,813		10
10a	Therapy	101,735	510		102,245		102,245	1,493	103,738		10a
11	Activities	126,132	3,548		129,680		129,680		129,680		11
12	Social Services	99,949		8,597	108,546		108,546	8,683	117,229		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							11,215	11,215		15
16	TOTAL Health Care and Programs	2,800,201	161,753	173,285	3,135,239		3,135,239	27,236	3,162,475		16
	C. General Administration										
17	Administrative	72,892		16,750	89,642		89,642	48,512	138,154		17
18	Directors Fees										18
19	Professional Services			336,656	336,656	(27,271)	309,385	(170,639)	138,746		19
20	Dues, Fees, Subscriptions & Promotions			49,544	49,544		49,544	(3,162)	46,382		20
21	Clerical & General Office Expenses	173,283	3,180	280,767	457,230		457,230	(86,591)	370,639		21
22	Employee Benefits & Payroll Taxes			754,740	754,740		754,740	(18,291)	736,449		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,865	2,865		2,865	1,134	3,999		24
25	Other Admin. Staff Transportation			894	894		894	1,786	2,680		25
26	Insurance-Prop.Liab.Malpractice			163,610	163,610		163,610	2,172	165,782		26
27	Other (specify):*							23,586	23,586		27
28	TOTAL General Administration	246,175	3,180	1,605,826	1,855,181	(27,271)	1,827,910	(201,493)	1,626,417		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,700,787	457,510	2,090,930	6,249,227	(27,271)	6,221,956	(154,333)	6,067,623		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center #0049825 Report Period Beginning: 01/01/08 Ending: 12/31/08

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			8,613	8,613		8,613	241,860	250,473		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			65,933	65,933		65,933	7,576	73,509		32
33	Real Estate Taxes			334,182	334,182	27,271	361,453	230,807	592,260		33
34	Rent-Facility & Grounds			546,295	546,295		546,295	(536,182)	10,113		34
35	Rent-Equipment & Vehicles			808	808		808	1,344	2,152		35
36	Other (specify):*										36
37	TOTAL Ownership			955,831	955,831	27,271	983,102	(54,595)	928,507		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers	636,283	615,609	227,395	1,479,287		1,479,287	(117,017)	1,362,270		39
40	Barber and Beauty Shops			1,330	1,330		1,330		1,330		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			79,605	79,605		79,605		79,605		42
43	Other (specify):*			1,520	1,520		1,520	8,177	9,697		43
44	TOTAL Special Cost Centers	636,283	615,609	309,850	1,561,742		1,561,742	(108,840)	1,452,902		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,337,070	1,073,119	3,356,611	8,766,800		8,766,800	(317,768)	8,449,032		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 Berwyn Rehabilitation Center

0049825

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				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	149,937	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(206)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(149)	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	(30)	21		18
19	Entertainment				19
20	Contributions	(500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(198,503)	21		24
25	Fund Raising, Advertising and Promotional	(5,946)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(12,106)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (67,503)		\$	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)	(250,265)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (250,265)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (317,768)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Berwyn Rehabilitation Center

ID# 0049825

Report Period Beginning: 01/01/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Other Income	\$ (2,583)	21	1
2		(258)	21	2
3	Patient Clothing	(100)	10	3
4	Theft Loss	(308)	21	4
5	Annual Report	(250)	20	5
6	Non-Allowable Legal	(3,027)	19	6
7	Non-Allowable Seminar	(129)	24	7
8	Marketing	(1,520)	43	8
9	Public Relations	(741)	20	9
10	Non-care Depreciation	(2,187)	30	10
11	Building Co Amortization	(1,003)	36	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
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	Total	(12,106)		49

Berwyn Rehabilitation Center

ID# 0049825

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 & ID Number Berwyn Rehabilitation Center

0049825

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)	
	A. General Services													
1	Dietary			278		2,041	687	(11)					2,995	1
2	Food Purchase	(149)		281									132	2
3	Housekeeping			276		30		(330)					(24)	3
4	Laundry													4
5	Heat and Other Utilities			1,675		69	1,006						2,750	5
6	Maintenance			2,115	3,535	8	172	(522)		6,795			12,103	6
7	Other (specify):*				1,705	264							1,969	7
8	TOTAL General Services	(149)		4,625	5,240	2,412	1,865	(863)		6,795			19,924	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(100)				17,498		(11,553)					5,845	10
10a	Therapy					1,493							1,493	10a
11	Activities													11
12	Social Services					8,683							8,683	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					11,215							11,215	15
16	TOTAL Health Care and Programs	(100)				38,889		(11,553)					27,236	16
	C. General Administration													
17	Administrative			1,331	4,965	25,360	14,412				2,444		48,512	17
18	Directors Fees													18
19	Professional Services	(3,027)		(170,087)		788	552				1,135		(170,639)	19
20	Fees, Subscriptions & Promotions	(7,437)		3,684		5	489				97		(3,162)	20
21	Clerical & General Office Expenses	(201,888)		16,082	78,415	8,615	17,091			(5,780)	874		(86,591)	21
22	Employee Benefits & Payroll Taxes				(10,655)	(7,636)							(18,291)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(129)		939		107					217		1,134	24
25	Other Admin. Staff Transportation			801			945			40			1,786	25
26	Insurance-Prop.Liab.Malpractice			581		9	1,170			139	273		2,172	26
27	Other (specify):*				14,942	4,374	3,981				289		23,586	27
28	TOTAL General Administration	(212,481)		(146,669)	87,667	31,622	38,640			(5,601)	5,329		(201,493)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(212,730)		(142,044)	92,907	72,923	40,505	(12,416)		1,194	5,329		(154,333)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 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)	
	D. Ownership													
30	Depreciation	147,750	57,657	7,646		514	1,068			27,064	161		241,860	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		(26,457)	20,822		3,857	3,280			4,849	1,225		7,576	32
33	Real Estate Taxes		228,108	2,587		112							230,807	33
34	Rent-Facility & Grounds		(541,600)	1,965			3,453						(536,182)	34
35	Rent-Equipment & Vehicles			657			332				355		1,344	35
36	Other (specify):*	(1,003)	1,003											36
37	TOTAL Ownership	146,747	(281,289)	33,677		4,483	8,133			31,913	1,741		(54,595)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(33,737)	(9,905)		(57,240)	(16,135)		(117,017)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(1,520)									9,697		8,177	43
44	TOTAL Special Cost Centers	(1,520)					(33,737)	(9,905)		(57,240)	(6,438)		(108,840)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(67,503)	(281,289)	(108,367)	92,907	77,406	14,901	(22,322)		(24,133)	632		(317,768)	45

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		
				Fairfax Healthcare Properties		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	\$ 541,600	Fairfax Healthcare Properties	100.00%	\$	\$ (541,600)	1
2	V	33 RE Taxes	334,182	Fairfax Healthcare Properties	100.00%	562,290	228,108	2
3	V	32 Interest	26,457	Fairfax Healthcare Properties	100.00%		(26,457)	3
4	V	30 Depreciation		Fairfax Healthcare Properties	100.00%	57,657	57,657	4
5	V	36 Amortization		Fairfax Healthcare Properties	100.00%	1,003	1,003	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 902,239			\$ 620,950	\$ * (281,289)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center # 0049825 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 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%	\$ 278	\$ 278	15	
16	V	02	Food		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	281	281	16	
17	V	03	Housekeeping		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	276	276	17	
18	V	05	Utilities		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,675	1,675	18	
19	V	06	Maintenance		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,115	2,115	19	
20	V	17	Administrative		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,331	1,331	20	
21	V	19	Professional Fees	180,000	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	9,913	(170,087)	21	
22	V	20	Dues and Subscriptions		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	3,684	3,684	22	
23	V	21	Office and Clerical		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	16,082	16,082	23	
24	V	24	Seminar and Travel		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	939	939	24	
25	V	25	Other Staff Admin. Trans.		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	801	801	25	
26	V	26	Insurance		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	581	581	26	
27	V	30	Depreciation		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	7,646	7,646	27	
28	V	32	Interest		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	20,822	20,822	28	
29	V	33	Real Estate Taxes		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,587	2,587	29	
30	V	34	Rent - Building		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,965	1,965	30	
31	V	35	Rent - Equipment & Auto		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	657	657	31	
32	V								32	
33	V								33	
34	V								34	
35	V								35	
36	V								36	
37	V								37	
38	V								38	
39	Total			\$ 180,000			\$ 71,633	\$ * (108,367)	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%	4,083	\$ 4,083	15
16	V	06 Maintenance (Direct)	4,031	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	3,483	(548)	16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	1,282	1,282	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	423	423	18
19	V	17 Administrative (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	4,965	4,965	19
20	V	21 Office and Clerical (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	77,249	77,249	20
21	V	21 Office and Clerical (Direct)	23,760	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	24,926	1,166	21
22	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	12,272	12,272	22
23	V	27 Emp. Ben. - Gen. Admin. (Direct)		Care Centers, Inc. / Extended Care Consulting, LLC	100.00%	2,670	2,670	23
24	V							24
25	V	22 Employee Benefits	10,655	Care Centers, Inc. / Extended Care Consulting, LLC	100.00%		(10,655)	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		\$ 38,446			\$ 131,353	\$ * 92,907	39

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

Facility Name & ID Number Berwyn Rehabilitation Center# 0049825Report 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%	69	69	16	
17	V	06	Maintenance		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	8	8	17	
18	V	19	Professional Fees		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	788	788	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%	133	133	20	
21	V	24	Travel and Seminar		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	107	107	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%	514	514	23	
24	V	32	Interest		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	3,857	3,857	24	
25	V	33	Real Estate Taxes		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	112	112	25	
26	V	01	Dietary Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	2,041	2,041	26	
27	V	07	Emp. Ben. - Gen. Serv.		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	264	264	27	
28	V	10	Nursing Salary	55,069	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	72,567	17,498	28	
29	V	10a	Rehab Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	1,493	1,493	29	
30	V	12	Social Service Salary	8,597	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	17,280	8,683	30	
31	V	15	Emp. Ben. - Healthcare		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	11,215	11,215	31	
32	V	17	Administration Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	25,360	25,360	32	
33	V	21	Office Salary		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	8,482	8,482	33	
34	V	27	Emp. Ben. - Gen. Admin.		Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%	4,374	4,374	34	
35	V								35	
36	V	22	Employee Benefits	7,636	Care Centers Clinical, Inc. / Extended Care Clinical, LLC	100.00%		(7,636)	36	
37	V								37	
38	V								38	
39	Total			\$ 71,302			\$ 148,708	\$ * 77,406	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center# 0049825Report 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%	\$ 8,921	\$ 8,921	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%	1,006	1,006	17	
18	V	06	Maintenance		Care Centers Health Systems, Inc.	100.00%	172	172	18	
19	V	19	Professional Fees		Care Centers Health Systems, Inc.	100.00%	552	552	19	
20	V	20	Dues, Fees, Subscriptions		Care Centers Health Systems, Inc.	100.00%	489	489	20	
21	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	2,191	2,191	21	
22	V	25	Other Admin. Staff Transport.		Care Centers Health Systems, Inc.	100.00%	945	945	22	
23	V	26	Insurance		Care Centers Health Systems, Inc.	100.00%	1,170	1,170	23	
24	V	30	Depreciation		Care Centers Health Systems, Inc.	100.00%	1,068	1,068	24	
25	V	32	Interest		Care Centers Health Systems, Inc.	100.00%	3,280	3,280	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%	3,453	3,453	27	
28	V	35	Rent - Equipment		Care Centers Health Systems, Inc.	100.00%	332	332	28	
29	V	01	Dietary	13,044	Care Centers Health Systems, Inc.	100.00%	4,810	(8,234)	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	53,449	Care Centers Health Systems, Inc.	100.00%	19,712	(33,737)	35	
36	V	17	Administrative		Care Centers Health Systems, Inc.	100.00%	14,412	14,412	36	
37	V	21	Clerical and General Office		Care Centers Health Systems, Inc.	100.00%	14,900	14,900	37	
38	V	27	Employee Benefits		Care Centers Health Systems, Inc.	100.00%	3,981	3,981	38	
39	Total			\$ 66,493			\$ 81,394	\$ * 14,901	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center# 0049825Report 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	1 Dietary	\$ 125	Xcel Supply, LLC	100.00%	\$ 114	\$ (11)	15
16	V	3 Housekeeping	3,731	Xcel Supply, LLC	100.00%	3,400	(330)	16
17	V	4 Laundry		Xcel Supply, LLC	100.00%			17
18	V	6 Repairs & Maintenance	5,892	Xcel Supply, LLC	100.00%	5,370	(522)	18
19	V	10 Nursing	130,427	Xcel Supply, LLC	100.00%	118,875	(11,553)	19
20	V	11 Activities		Xcel Supply, LLC	100.00%			20
21	V	12 Social Service		Xcel Supply, LLC	100.00%			21
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%			22
23	V	21 Office And Clerical		Xcel Supply, LLC	100.00%			23
24	V	22 Employee Benefits		Xcel Supply, LLC	100.00%			24
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%			25
26	V	39 Ancillary	111,827	Xcel Supply, LLC	100.00%	101,921	(9,905)	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		\$ 252,002			\$ 229,681	\$ * (22,322)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 55,453	\$ 55,453	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	55,453	CCS Employee Benefits Group	100.00%		(55,453)	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			\$ 55,453			\$ 55,453	\$ *	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	06	Repairs	\$	Vent Lease, LLC.	100.00%	\$ 6,795	\$ 6,795	15
16	V	21	Office and Clerical		Vent Lease, LLC.	100.00%	764	764	16
17	V	25	Auto Expense / Travel		Vent Lease, LLC.	100.00%	40	40	17
18	V	26	Insurance		Vent Lease, LLC.	100.00%	139	139	18
19	V	30	Depreciation		Vent Lease, LLC.	100.00%	22,600	22,600	19
20	V	32	Interest		Vent Lease, LLC.	100.00%	3,811	3,811	20
21	V	30	Depreciation - Matrix		Vent Lease, LLC.	100.00%	4,464	4,464	21
22	V	32	Interest - Matrix		Vent Lease, LLC.	100.00%	1,038	1,038	22
23	V	21	Office and Clerical	6,544	Vent Lease, LLC.	100.00%		(6,544)	23
24	V	39	Ancillary	57,240	Vent Lease, LLC.	100.00%		(57,240)	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		\$ 63,784				\$ 39,651	\$ * (24,133)	39

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

Facility Name & ID Number Berwyn Rehabilitation Center# 0049825Report 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	17 Administration	\$	Therapy Works Rehabilitation Services, LLC	100.00%	\$ 259	\$ 259	15	
16	V	19 Professional Fees		Therapy Works Rehabilitation Services, LLC	100.00%	1,135	1,135	16	
17	V	20 Dues and Subscriptions		Therapy Works Rehabilitation Services, LLC	100.00%	97	97	17	
18	V	21 Office & Clerical		Therapy Works Rehabilitation Services, LLC	100.00%	874	874	18	
19	V	24 Travel and Seminar		Therapy Works Rehabilitation Services, LLC	100.00%	217	217	19	
20	V	26 Insurance		Therapy Works Rehabilitation Services, LLC	100.00%	273	273	20	
21	V	30 Depreciation		Therapy Works Rehabilitation Services, LLC	100.00%	161	161	21	
22	V	32 Interest		Therapy Works Rehabilitation Services, LLC	100.00%	1,225	1,225	22	
23	V	35 Rent - Equipment		Therapy Works Rehabilitation Services, LLC	100.00%	355	355	23	
24	V	39 Ancillary		Therapy Works Rehabilitation Services, LLC	100.00%	7	7	24	
25	V	39 Ancillary (Direct)		Therapy Works Rehabilitation Services, LLC	100.00%			25	
26	V	17 Administrative Salaries		Therapy Works Rehabilitation Services, LLC	100.00%	2,185	2,185	26	
27	V	27 Emp. Ben. - Gen. Admin.		Therapy Works Rehabilitation Services, LLC	100.00%	289	289	27	
28	V	39 Ancillary Salaries	89,459	Therapy Works Rehabilitation Services, LLC	100.00%	73,317	(16,142)	28	
29	V	43 Emp. Ben. - Other		Therapy Works Rehabilitation Services, LLC	100.00%	9,697	9,697	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		\$ 89,459			\$ 90,091	\$ *	632	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center # 0049825 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	Shareholder	Administrative		See Attached	0.67	1.45%		\$		1
2	Mark Steinberg	Relative	Administrative		See Attached	1.11	2.02%	Salary Alloc.	3,082	17-7	2
3	Adam Vales	Shareholder	Clerical		See Attached	0.42	1.05%	Salary Alloc.	763	22-7	3
4	Kim Rudolph	Relative	Clerical		See Attached	0.18	1.08%	Salary Alloc.	155	22-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 4,000		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 Berwyn Rehabilitation Center

0049825

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 Berwyn Rehabilitation Center

0049825

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	\$ 32,977	\$ 278	1
2	02	Food	Patient Days	1,635,146	31	13,971	32,977	281	2
3	03	Housekeeping	Patient Days	1,635,146	31	13,659	32,977	276	3
4	05	Utilities	Patient Days	1,635,146	31	83,022	32,977	1,675	4
5	06	Maintenance	Patient Days	1,635,146	31	104,857	32,977	2,115	5
6	17	Administrative	Patient Days	1,635,146	31	66,000	32,977	1,331	6
7	19	Professional Fees	Patient Days	1,635,146	31	491,332	32,977	9,913	7
8	20	Dues and Subscriptions	Patient Days	1,635,146	31	182,607	32,977	3,684	8
9	21	Office and Clerical	Patient Days	1,635,146	31	797,040	32,977	16,082	9
10	24	Seminar and Travel	Patient Days	1,635,146	31	46,589	32,977	939	10
11	25	Other Staff Admin. Trans.	Patient Days	1,635,146	31	39,698	32,977	801	11
12	26	Insurance	Patient Days	1,635,146	31	28,827	32,977	581	12
13	30	Depreciation	Patient Days	1,635,146	31	505,348	32,977	7,646	13
14	32	Interest	Patient Days	1,635,146	31	1,031,834	32,977	20,822	14
15	33	Real Estate Taxes	Patient Days	1,635,146	31	128,276	32,977	2,587	15
16	34	Rent - Building	Patient Days	1,635,146	31	97,438	32,977	1,965	16
17	35	Rent - Equipment & Auto	Patient Days	1,635,146	31	32,530	32,977	657	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,676,806	\$	\$ 71,633	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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	32,977	4,083	1
2	06	Maintenance (Direct)	Direct		31	422,013	422,013		3,483	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,635,146	31	63,663		32,977	1,282	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	53,015			423	4
5	17	Administrative (Pooled)	Patient Days	1,635,146	31	246,132	246,132	32,977	4,965	5
6	21	Office and Clerical (Pooled)	Patient Days	1,635,146	31	3,830,025	3,830,025	32,977	77,249	6
7	21	Office and Clerical (Direct)	Direct		31	695,305	695,305		24,926	7
8	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,635,146	31	608,507		32,977	12,272	8
9	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	90,171			2,670	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		\$ 131,353	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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	\$ 32,977	\$ 30	1	
2	05	Utilities	Patient Days	1,635,146	31	3,449	32,977	69	2	
3	06	Maintenance	Patient Days	1,635,146	31	431	32,977	8	3	
4	19	Professional Fees	Patient Days	1,635,146	31	39,159	32,977	788	4	
5	20	Dues and Subscriptions	Patient Days	1,635,146	31	244	32,977	5	5	
6	21	Office & Clerical	Patient Days	1,635,146	31	6,594	32,977	133	6	
7	24	Travel and Seminar	Patient Days	1,635,146	31	5,327	32,977	107	7	
8	26	Insurance	Patient Days	1,635,146	31	465	32,977	9	8	
9	30	Depreciation	Patient Days	1,635,146	31	25,565	32,977	514	9	
10	32	Interest	Patient Days	1,635,146	31	191,164	32,977	3,857	10	
11	33	Real Estate Taxes	Patient Days	1,635,146	31	5,595	32,977	112	11	
12	01	Dietary Salary	Patient Days	1,635,146	31	101,177	101,177	32,977	2,041	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	1,635,146	31	13,096	32,977	264	13	
14	10	Nursing Salary	Patient Days	1,635,146	31	867,390	867,390	32,977	17,497	14
15	10a	Rehab Salary	Patient Days	1,635,146	31	74,072	74,072	32,977	1,493	15
16	12	Social Service Salary	Patient Days	1,635,146	31	430,372	430,372	32,977	8,684	16
17	15	Emp. Ben. - Healthcare	Patient Days	1,635,146	31	177,415	32,977	3,579	17	
18	17	Administration Salary	Patient Days	1,635,146	31	1,257,059	1,257,059	32,977	25,360	18
19	21	Office Salary	Patient Days	1,635,146	31	420,417	420,417	32,977	8,482	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	1,635,146	31	216,825	32,977	4,374	20	
21	10	Nursing Salary	Direct Allocation			401,447	401,447		55,070	21
22	12	Social Service Salary	Direct Allocation			61,016	61,016		8,596	22
23	15	Emp. Ben. - Healthcare	Direct Allocation			51,816			7,636	23
24										24
25	TOTALS					\$ 4,351,600	\$ 3,612,950	\$ 148,708		25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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	31	111,096		310,539	8,921	1
2	03	Housekeeping	Gross Billable Income	31			310,539		2
3	05	Heat and Other Utilities	Gross Billable Income	31	12,529		310,539	1,006	3
4	06	Maintenance	Gross Billable Income	31	2,136		310,539	172	4
5	19	Professional Fees	Gross Billable Income	31	6,873		310,539	552	5
6	20	Dues, Fees, Subscriptions	Gross Billable Income	31	6,095		310,539	489	6
7	21	Clerical and General Office	Gross Billable Income	31	27,280		310,539	2,191	7
8	25	Other Admin. Staff Transport.	Gross Billable Income	31	11,773		310,539	945	8
9	26	Insurance	Gross Billable Income	31	14,568		310,539	1,170	9
10	30	Depreciation	Gross Billable Income	31	13,298		310,539	1,068	10
11	32	Interest	Gross Billable Income	31	40,850		310,539	3,280	11
12	33	Real Estate Taxes	Gross Billable Income	31			310,539		12
13	34	Rent - Building	Gross Billable Income	31	43,000		310,539	3,453	13
14	35	Rent - Equipment	Gross Billable Income	31	4,135		310,539	332	14
15	01	Dietary	Direct Billable Income	31	102,965		13,044	4,810	15
16	02	Food	Direct Billable Income	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	31	1,321,550		53,449	19,712	21
22	17	Administrative	Gross Billable Income	31	179,474	179,474	310,539	14,412	22
23	21	Clerical and General Office	Gross Billable Income	31	185,549	185,549	310,539	14,900	23
24	27	Employee Benefits	Gross Billable Income	31	49,573		310,539	3,981	24
25	TOTALS				\$ 2,134,357	\$ 365,023		\$ 81,394	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$	\$		114	1
2	3	Housekeeping	Direct Allocation					3,400	2
3	4	Laundry	Direct Allocation						3
4	6	Repairs & Maintenance	Direct Allocation					5,370	4
5	10	Nursing	Direct Allocation					118,875	5
6	11	Activities	Direct Allocation						6
7	12	Social Service	Direct Allocation						7
8	20	Dues, Fees And Subscriptions	Direct Allocation						8
9	21	Office And Clerical	Direct Allocation						9
10	22	Employee Benefits	Direct Allocation						10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation					101,921	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				\$	\$		229,681	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$	\$		\$ 55,453	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				\$	\$		\$ 55,453	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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	\$ 57,240	\$ 6,795	1
2	21	Office and Clerical	Direct Billing	669,310	26	8,933	57,240	764	2
3	25	Auto Expense / Travel	Direct Billing	669,310	26	473	57,240	40	3
4	26	Insurance	Direct Billing	669,310	26	1,630	57,240	139	4
5	30	Depreciation	Direct Billing	669,310	26	264,263	57,240	22,600	5
6	32	Interest	Direct Billing	669,310	26	44,568	57,240	3,811	6
7	30	Depreciation - Matrix	Patient Days	1,635,146	31	221,356	32,977	4,464	7
8	32	Interest - Matrix	Patient Days	1,635,146	31	51,456	32,977	1,038	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	\$	\$ 39,651	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 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

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	17	Administration	Billable Income	(4,665,397)	14	\$ 13,500	\$(89,459)	\$ 259	1	
2	19	Professional Fees	Billable Income	(4,665,397)	14	59,199	(89,459)	1,135	2	
3	20	Dues and Subscriptions	Billable Income	(4,665,397)	14	5,081	(89,459)	97	3	
4	21	Office & Clerical	Billable Income	(4,665,397)	14	45,575	(89,459)	874	4	
5	24	Travel and Seminar	Billable Income	(4,665,397)	14	11,318	(89,459)	217	5	
6	26	Insurance	Billable Income	(4,665,397)	14	14,252	(89,459)	273	6	
7	30	Depreciation	Billable Income	(4,665,397)	14	8,410	(89,459)	161	7	
8	32	Interest	Billable Income	(4,665,397)	14	63,875	(89,459)	1,225	8	
9	35	Rent - Equipment	Billable Income	(4,665,397)	14	18,528	(89,459)	355	9	
10	39	Ancillary	Billable Income	(4,665,397)	14	389	(89,459)	7	10	
11	39	Ancillary (Direct)	Direct			143,969			11	
12	17	Administrative Salaries	Billable Income	(4,665,397)	14	113,937	113,937	(89,459)	2,185	12
13	27	Emp. Ben. - Gen. Admin.	Billable Income	(4,665,397)	14	15,069	(89,459)	289	13	
14	39	Ancillary Salaries	Billable Income	(4,665,397)	14	3,823,568	3,823,568	(89,459)	73,317	14
15	43	Emp. Ben. - Other	Billable Income	(4,665,397)	14	505,700	(89,459)	9,697	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	\$ 90,091	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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			
A. Directly Facility Related																				
Long-Term																				
1	Lake Forest Bank		X							\$ 54,713	1									
2	Private Bank		X							11,220	2									
3											3									
4											4									
5	See Supplemental Schedule										5									
Working Capital																				
6	Allocated from CCC/ECC		X							3,857	6									
7	Allocated from CCI/ECC		X							20,822	7									
8	See Supplemental Schedule									9,354	8									
9	TOTAL Facility Related									\$ 99,966	9									
B. Non-Facility Related*																				
10	Interest Income(Building Co)		X							(26,457)	10									
11											11									
12											12									
13	See Supplemental Schedule										13									
14	TOTAL Non-Facility Related									\$ (26,457)	14									
15	TOTALS (line 9+line14)									\$ 73,509	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 Berwyn Rehabilitation Center # 0049825 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	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
A. Directly Facility Related																				
Long-Term																				
1							\$	\$			\$	1								
2												2								
3												3								
4												4								
5												5								
6												6								
7	TOTAL Long-Term											7								
Working Capital																				
8	Allocated from Therapy Works		X				\$	\$			\$	1,225	8							
9	Allocated from CC Health Sys		X									4,849	9							
10												3,280	10							
11													11							
12													12							
13													13							
14	TOTAL Working Capital											9,354	14							
B. Non-Facility Related*																				
15							\$	\$			\$		15							
16													16							
17													17							
18													18							
19													19							
20	TOTAL Non-Facility Related												20							

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

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

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2007 report.		\$ 59,783	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.)		\$ 303,183	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 243,400	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 1,023,304	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 27,271	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 81,733 For 2006 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 1,293,975	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2003	251,646	8
	2004	259,919	9
	2005	307,320	10
	2006	309,479	11
	2007	300,484	12
	FOR BHF USE ONLY		
	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
	<u>Allocated from CCI/ECC \$2,587</u>		
	<u>Allocated from CCC/ECC \$112</u>		

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 Berwyn Rehabilitation Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049825

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>16-31-308-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>63,868.74</u>	\$ <u>63,868.74</u>
2. <u>16-31-308-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>59,736.87</u>	\$ <u>59,736.87</u>
3. <u>16-31-308-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>19,526.70</u>	\$ <u>19,526.70</u>
4. <u>16-31-308-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>62,102.20</u>	\$ <u>62,102.20</u>
5. <u>16-31-308-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>59,736.87</u>	\$ <u>59,736.87</u>
6. <u>16-31-308-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>21,601.97</u>	\$ <u>21,601.97</u>
7. <u>16-31-308-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,861.08</u>	\$ <u>5,861.08</u>
8. <u>16-31-308-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,620.89</u>	\$ <u>5,620.89</u>
9. <u>16-31-308-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>2,428.77</u>	\$ <u>2,428.77</u>
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>300,484.09</u>	\$ <u>300,484.09</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X 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 Berwyn Rehabilitation Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0049825

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. <u>See Attached</u>	<u>2201 Main, LLC Allocation</u>	\$ <u>122,122.75</u>	\$ <u>1,102.36</u>
2. <u>See Attached</u>	<u>Care Centers Building Allocation</u>	\$ <u>43,667.89</u>	\$ <u>587.09</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>165,790.64</u>	\$ <u>1,689.45</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the 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 Berwyn Rehabilitation Center

0049825 Report Period Beginning:

01/01/08 Ending:

12/31/08

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,431 B. General Construction Type: Exterior Brick Frame Concrete Steel Number of Stories 3

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).

Adult days Service - Adjacent to Property, 3615 S. Harlem Ave. Berwyn, IL 60402

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>1994</u>	<u>\$ 50,387</u>	1
2	<u>Allocated From CCI/ECC</u>			<u>8,290</u>	2
3	TOTALS			\$ 58,677	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1993	21,055		20	1,053	1,053	16,303	9
10	Various			1994	115,390		20	5,770	5,770	82,903	10
11	Various			1995	20,692		20	1,033	1,033	13,787	11
12	Various			1996	183,389		20	9,170	9,170	109,819	12
13	Various			1997	79,923		20	3,285	3,285	37,659	13
14	Various			1998	205,326		20	10,984	10,984	118,043	14
15	Various			1999	113,257		20	5,667	5,667	55,571	15
16	Various			2000	85,897		20	4,700	4,700	39,978	16
17	Various			2001	15,879		20	794	794	6,143	17
18	Various			2002	120,456		20	11,139	11,139	87,313	18
19	Various			2003	52,980		20	2,925	2,925	16,204	19
20	Various			2004	83,502		20	5,176	5,176	24,018	20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		2,906,534	57,657		145,327	87,670	1,986,135	67
68		46,250	2,441		2,441		15,942	68
69			6,427			(6,427)		69
70		\$ 4,050,530	\$ 66,525		\$ 209,464	\$ 142,939	\$ 2,609,818	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12A, Carried Forward		\$ 4,050,530	\$ 66,525		\$ 209,464	\$ 142,939	\$ 2,609,818	1
2	Water Heater	2006	7,370		20	369	369	1,107	2
3	Replace Mixing Valve For Hot Water System	2008	3,862		20	193	193	193	3
4	Exit Alarm	2008	4,497		20	225	225	225	4
5	Wiring For Washer / Dryer	2008	2,725		20	136	136	136	5
6	Labor & Materials For Fan Installation	2008	3,375		20	169	169	169	6
7	Repairs To A/C Condenser	2008	3,011		20	151	151	151	7
8	Starter For Elevator Motor	2008	3,600		20	180	180	180	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12B, Carried Forward		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	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
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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)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	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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19									19
20									20
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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)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12F, Carried Forward		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	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	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	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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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)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12H, Carried Forward		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
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19									19
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	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
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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)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12K, Carried Forward	\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16								16	
17								17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	TOTAL (lines 1 thru 33)	\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34	

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12L, Carried Forward		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 12O, Carried Forward		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,078,970	\$ 66,525		\$ 210,886	\$ 144,361	\$ 2,611,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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	145		1993	1964	\$ 2,906,534	\$		\$ 145,327	\$ 145,327	\$ 1,986,135	4
5											5
6											6
7											7
8											8
Improvement Type**											
9											9
10	Book Depreciation					57,657			(57,657)		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 Berwyn Rehabilitation Center

0049825

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	TOTAL (lines 4 thru 69)	\$	2,906,534	\$	57,657	\$	145,327	\$	87,670	\$	1,986,135	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center

0049825

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 EC/CC Clinical, Inc.	2002	200	\$ 1,010	\$ 26	39	\$ 26		\$ 163	4
5		Allocated from CCI/ECC - CCI Building	1996	1996	15,287	392	39	392		4,720	5
6		Allocated from Extended Care Consulting, LLC	2002	2002	9,223	236	39	236		1,488	6
7											7
8											8
		Improvement Type**									
9		Allocated from Extended Care Consulting, LLC		2002	7,619	696	20	696		3,488	9
10		Allocated from Extended Care Consulting, LLC		2003	8,979	821	20	821		4,111	10
11		Allocated from Extended Care Consulting, LLC		2005	446	47	20	47		113	11
12		Allocated from Extended Care Consulting, LLC		2007	93	5	20	5		11	12
13											13
14		Allocated from CCI/ECC- CCI Building		1996	258	-	20	-		258	14
15		Allocated from CCI/ECC- CCI Building		1997	1,468	47	20	47		746	15
16											16
17		Allocated from CC/EC Clinical, Inc.		2002	835	76	20	76		382	17
18		Allocated from CC/EC Clinical, Inc.		2003	983	90	20	90		450	18
19		Allocated from CC/EC Clinical, Inc.		2005	49	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 Berwyn Rehabilitation Center

0049825

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	TOTAL (lines 4 thru 69)	\$	46,250	\$	2,441	\$	2,441	\$	15,942	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Berwyn Rehabilitation Center # 0049825 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	\$ 375,335	\$ 32,335	\$ 34,585	\$ 2,250	10	\$ 288,297	71
72	Current Year Purchases	34,787	96	3,423	3,327	10	3,423	72
73	Fully Depreciated Assets	408,143				10	408,143	73
74								74
75	TOTALS	\$ 818,265	\$ 32,431	\$ 38,007	\$ 5,576		\$ 699,863	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 CCC/EC Clinical	2008	\$ 1,447	\$ 289	\$ 289	\$	5	\$ 563	76
77		Allocated from CCI/ECC	2008	17,517	1,088	1,088		5	15,060	77
78		Allocated from CC Health Sys	2008	1,014	203	203		5	237	78
79										79
80	TOTALS			\$ 19,978	\$ 1,580	\$ 1,580	\$		\$ 15,860	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)	\$ 4,975,890	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 100,536	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 250,473	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 149,937	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,327,701	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	GRAJER - 2003	\$ 1,500	\$ 38	\$ 207	86
87	ADULT DAY CARE CENTER - 2002	83,500	2,102	12,528	87
88	ADULT DAY CARE CENTER - 2002	1,845	47	277	88
89	PAINTING - 2002	9,500			89
90					90
91	TOTALS	\$ 96,345	\$ 2,187	\$ 13,012	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions	<u>Storage</u>			<u>4,695</u>			4
5		<u>Allocated from CC Health Systems</u>			<u>3,453</u>			5
6		<u>Allocated from CCI/ECC</u>			<u>1,965</u>			6
7	TOTAL				\$ 10,113			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: \$ 2,152 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 35,211	\$		\$ 35,211	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			18,507			18,507	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			37,353			37,353	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				191,833		191,833	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>			636,283		136,324	423,776		1,196,383	13
14	TOTAL			\$ 636,283		\$ 227,395	\$ 615,609		\$ 1,479,287	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 Berwyn Rehabilitation Center# 0049825Report 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*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (431,952)	\$ (428,197)	1
2	Cash-Patient Deposits	3,304	3,304	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	3,464,592	3,464,592	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	124,127	124,127	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		35,533	8
9	Other(specify): <u>See Attached Schedule</u>	1,075,325	2,426,207	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,235,396	\$ 5,625,566	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		575,177	13
14	Buildings, at Historical Cost		2,659,942	14
15	Leasehold Improvements, at Historical Cost	20,396	20,396	15
16	Equipment, at Historical Cost	43,906	811,675	16
17	Accumulated Depreciation (book methods)	(8,967)	(1,887,395)	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>		275,038	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 55,335	\$ 2,454,833	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,290,731	\$ 8,080,399	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 3,336,816	\$ 3,336,816	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	32,527	32,527	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	249,930	249,930	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,109	14,109	31
32	Accrued Real Estate Taxes(Sch.IX-B)	393,965	1,023,304	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	2,588,835	5,860,241	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,616,182	\$ 10,516,927	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>		500,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 500,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,616,182	\$ 11,016,927	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,325,451)	\$ (2,936,528)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,290,731	\$ 8,080,399	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (129,081)	1
2	Restatements (describe):		2
3	Due to Other Related Parties	(35,533)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (164,614)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(2,160,837)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,160,837)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (2,325,451)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Berwyn Rehabilitation Center# 0049825Report Period Beginning: 01/01/08Ending: 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,559,268	1
2	Discounts and Allowances for all Levels	(750,826)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,808,442	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	248,456	6
7	Oxygen	144,446	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 392,902	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	176,807	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	22,882	19
20	Radiology and X-Ray	1,040	20
21	Other Medical Services	200,843	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 401,572	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	3,047	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,047	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,605,963	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,258,807	31
32	Health Care	3,135,239	32
33	General Administration	1,855,181	33
B. Capital Expense			
34	Ownership	955,831	34
C. Ancillary Expense			
35	Special Cost Centers	1,482,137	35
36	Provider Participation Fee	79,605	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,766,800	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,160,837)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,160,837)	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 Berwyn Rehabilitation Center

0049825

Report Period Beginning: 01/01/08

Ending: 12/31/08

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	1,735	1,954	\$ 72,962	\$ 37.34	1
2	Assistant Director of Nursing	728	769	20,365	26.48	2
3	Registered Nurses	9,633	10,341	306,797	29.67	3
4	Licensed Practical Nurses	42,105	45,827	1,161,674	25.35	4
5	CNAs & Orderlies	74,038	78,590	860,250	10.95	5
6	CNA Trainees					6
7	Licensed Therapist	23,459	25,964	636,283	24.51	7
8	Rehab/Therapy Aides	5,982	6,441	101,735	15.79	8
9	Activity Director	1,887	2,688	44,468	16.54	9
10	Activity Assistants	7,106	7,877	81,664	10.37	10
11	Social Service Workers	5,438	6,103	99,949	16.38	11
12	Dietician	788	904	12,966	14.34	12
13	Food Service Supervisor	1,742	2,109	32,438	15.38	13
14	Head Cook					14
15	Cook Helpers/Assistants	6,282	6,642	72,537	10.92	15
16	Dishwashers	11,966	13,014	130,411	10.02	16
17	Maintenance Workers	7,494	7,784	107,497	13.81	17
18	Housekeepers	16,673	17,641	163,724	9.28	18
19	Laundry	12,370	13,535	134,838	9.96	19
20	Administrator	1,659	1,902	72,892	38.32	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,491	10,098	173,283	17.16	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	2,077	2,331	38,744	16.62	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	702	779	11,593	14.88	33
34	TOTAL (lines 1 - 33)	242,355	263,293	\$ 4,337,070 *	\$ 16.47	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	317	\$ 14,389	01-03	35
36	Medical Director	Monthly	9,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,715	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>		55,069	10-03	47
48	<u>Care Center Allocation- See Attached</u>		8,597	12-03	48
49	TOTAL (lines 35 - 48)	317	\$ 91,570		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	7	\$ 333	10-03	50
51	Licensed Practical Nurses	2,333	83,360	10-03	51
52	Certified Nurse Assistants/Aides	505	12,411	10-03	52
53	TOTAL (lines 50 - 52)	2,845	\$ 96,104		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													
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14													
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17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

