



Facility Name & ID Number Evergreen Health Care Center

# 0044560 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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 \_\_\_\_\_

	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	242	Skilled (SNF)	242	88,572	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	242	TOTALS	242	88,572	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	21,221	12,568	33,998	67,787	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,221	12,568	33,998	67,787	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.53%

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

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

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

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

None

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

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

YES  NO

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

YES  NO

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

Date started 11/30/1999

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

YES  Date 11/30/1999 NO

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

YES  NO  If YES, enter number of beds certified 242 and days of care provided 17,235

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: 12/31/2008 Fiscal Year: 12/31/2008

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

Facility Name & ID Number Evergreen Health Care Center # 0044560 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	444,310	72,154	1,100	517,564		517,564	14,169	531,733		1
2	Food Purchase		464,861		464,861		464,861	(1,504)	463,357		2
3	Housekeeping		7,702	321,902	329,604		329,604		329,604		3
4	Laundry		341	200,185	200,526		200,526	(667)	199,859		4
5	Heat and Other Utilities			420,341	420,341		420,341		420,341		5
6	Maintenance	129,582	10,615	240,306	380,503		380,503		380,503		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	573,892	555,673	1,183,834	2,313,399		2,313,399	11,998	2,325,397		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			30,804	30,804		30,804		30,804		9
10	Nursing and Medical Records	5,789,828	168,122	62,935	6,020,885		6,020,885	76,797	6,097,682		10
10a	Therapy										10a
11	Activities	215,051	8,465		223,516		223,516		223,516		11
12	Social Services	245,144			245,144		245,144		245,144		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							19,856	19,856		15
16	<b>TOTAL Health Care and Programs</b>	6,250,023	176,587	93,739	6,520,349		6,520,349	96,653	6,617,002		16
	<b>C. General Administration</b>										
17	Administrative	199,196		1,032,535	1,231,731		1,231,731	(548,841)	682,890		17
18	Directors Fees										18
19	Professional Services			134,727	134,727		134,727	(550)	134,177		19
20	Dues, Fees, Subscriptions & Promotions			96,829	96,829		96,829		96,829		20
21	Clerical & General Office Expenses	363,159	78,632	643,144	1,084,935		1,084,935	(511,599)	573,336		21
22	Employee Benefits & Payroll Taxes			1,428,027	1,428,027		1,428,027		1,428,027		22
23	Inservice Training & Education			1,930	1,930		1,930		1,930		23
24	Travel and Seminar			4,209	4,209		4,209		4,209		24
25	Other Admin. Staff Transportation			1,649	1,649		1,649		1,649		25
26	Insurance-Prop.Liab.Malpractice			488,061	488,061		488,061		488,061		26
27	Other (specify):*							86,217	86,217		27
28	<b>TOTAL General Administration</b>	562,355	78,632	3,831,111	4,472,098		4,472,098	(974,773)	3,497,325		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	7,386,270	810,892	5,108,684	13,305,846		13,305,846	(866,122)	12,439,724		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 Evergreen Health Care Center #0044560 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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
	<b>D. Ownership</b>										
30	Depreciation			152,719	152,719		152,719	262,409	415,128		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			366,128	366,128		366,128	659,688	1,025,816		32
33	Real Estate Taxes			278,653	278,653		278,653	334,590	613,243		33
34	Rent-Facility & Grounds			1,038,000	1,038,000		1,038,000	(984,633)	53,367		34
35	Rent-Equipment & Vehicles			19,139	19,139		19,139	12,608	31,747		35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			1,854,639	1,854,639		1,854,639	284,662	2,139,301		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		2,527,180	2,578,303	5,105,483		5,105,483	68,021	5,173,504		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			132,858	132,858		132,858		132,858		42
43	Other (specify):*	280,879		58,340	339,219		339,219	(339,219)			43
44	<b>TOTAL Special Cost Centers</b>	280,879	2,527,180	2,769,501	5,577,560		5,577,560	(271,198)	5,306,362		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	7,667,149	3,338,072	9,732,824	20,738,045		20,738,045	(852,658)	19,885,387		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 Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**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	(1,077)	02		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	(667)	4		8
9	Non-Straightline Depreciation	46,751	30		9
10	Interest and Other Investment Income	(1,228)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(427)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(499,556)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,892)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(51,761)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (509,857)		\$	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)	(342,801)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (342,801)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (852,658)		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.

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

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Evergreen Health Care Center

ID# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Telephone Revenue	\$ (10)	21	1
2	Miscellaneous Income - Employee Badges	14	21	2
3	Marketing Wages	(280,879)	43	3
4	Marketing Expenses	(58,340)	43	4
5	Building Company - Professional Fees	(550)	19	5
6	Building Company - Amortization	(35,881)	36	6
7	Non-Allowable Professional Fees	(550)	19	7
8	Non-Allowable Expenses	(10,155)	21	8
9	Real Estate Prior Period	334,590	33	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(51,761)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	14,169	0	0	0	0	0	0	0	0	14,169	1
2	Food Purchase	(1,504)	0	0	0	0	0	0	0	0	0	0	(1,504)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(667)	0	0	0	0	0	0	0	0	0	0	(667)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(2,171)</b>	<b>0</b>	<b>14,169</b>	<b>0</b>	<b>11,998</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	76,797	0	0	0	0	0	0	0	0	76,797	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	19,856	0	0	0	0	0	0	0	0	19,856	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>96,653</b>	<b>0</b>	<b>96,653</b>	<b>16</b>							
	<b>C. General Administration</b>													
17	Administrative	0	0	(548,841)	0	0	0	0	0	0	0	0	(548,841)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,100)	550	0	0	0	0	0	0	0	0	0	(550)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(511,599)	0	0	0	0	0	0	0	0	0	0	(511,599)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	86,217	0	0	0	0	0	0	0	0	86,217	27
28	<b>TOTAL General Administration</b>	<b>(512,699)</b>	<b>550</b>	<b>(462,624)</b>	<b>0</b>	<b>(974,773)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(514,870)</b>	<b>550</b>	<b>(351,802)</b>	<b>0</b>	<b>(866,122)</b>	<b>29</b>							

STATE OF ILLINOIS

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending:

Summary B

12/31/2008

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	46,751	194,119	21,539	0	0	0	0	0	0	0	0	262,409	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,228)	655,865	5,051	0	0	0	0	0	0	0	0	659,688	32
33	Real Estate Taxes	334,590	0	0	0	0	0	0	0	0	0	0	334,590	33
34	Rent-Facility & Grounds	0	(1,038,000)	53,367	0	0	0	0	0	0	0	0	(984,633)	34
35	Rent-Equipment & Vehicles	0	0	12,608	0	0	0	0	0	0	0	0	12,608	35
36	Other (specify):*	(35,881)	35,881	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>344,232</b>	<b>(152,135)</b>	<b>92,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284,662</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	68,021	0	0	0	0	0	0	0	68,021	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(339,219)	0	0	0	0	0	0	0	0	0	0	(339,219)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(339,219)</b>	<b>0</b>	<b>0</b>	<b>68,021</b>	<b>0</b>	<b>(271,198)</b>	<b>44</b>						
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(509,857)</b>	<b>(151,585)</b>	<b>(259,237)</b>	<b>68,021</b>	<b>0</b>	<b>(852,658)</b>	<b>45</b>						

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008 Ending: 12/31/2008

**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
Evergreen Healthcare Realty	100	See Attached		See Attached		
See Attached List Of Evergreen HC Realty Owners				Evergreen Healthcare Realty, LLC		Bldg. Company

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 1,038,000	Evergreen Healthcare Realty, LLC	100.00%	\$	\$ (1,038,000)	1
2	V	32 Interest		Evergreen Healthcare Realty, LLC	100.00%	655,865	655,865	2
3	V	19 Professional Fees		Evergreen Healthcare Realty, LLC	100.00%	550	550	3
4	V	30 Depreciation		Evergreen Healthcare Realty, LLC	100.00%	194,119	194,119	4
5	V	36 Amortization		Evergreen Healthcare Realty, LLC	100.00%	35,881	35,881	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		\$ 1,038,000			\$ 886,415	\$ * (151,585)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center# 0044560Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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 Management Fees	\$ 1,032,535	Boulevard Healthcare Mangement, LLC		\$	(1,032,535)	15
16	V	10 Nursing & Rehabilitation		Boulevard Healthcare Mangement, LLC		76,797	76,797	16
17	V	15 Payroll Taxes, Fringes, Staff Dev.		Boulevard Healthcare Mangement, LLC		19,856	19,856	17
18	V	01 Dietary		Boulevard Healthcare Mangement, LLC		14,169	14,169	18
19	V	17 Administrative & General		Boulevard Healthcare Mangement, LLC		483,694	483,694	19
20	V	27 Payroll Taxes, Fringes, Staff Dev.		Boulevard Healthcare Mangement, LLC		86,217	86,217	20
21	V	30 Depreciation		Boulevard Healthcare Mangement, LLC		21,539	21,539	21
22	V	34 Building Rent		Boulevard Healthcare Mangement, LLC		53,367	53,367	22
23	V	35 Equipment Rent		Boulevard Healthcare Mangement, LLC		12,608	12,608	23
24	V	32 Interest Expense		Boulevard Healthcare Mangement, LLC		5,051	5,051	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		\$ 1,032,535			\$ 773,298	\$ * (259,237)	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	39	ANCILLARY REHAB	\$ 2,578,303	ADVANCED THERAPY & REHAB, LLC		\$ 2,646,324	\$ 68,021	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			\$ 2,578,303			\$ 2,646,324	\$ * 68,021	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**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			\$			\$ 0	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**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			\$			\$ 0	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center # 0044560 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

## 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	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560 Report Period Beginning: 01/01/2008 Ending: 2/31/2008

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 2/31/2008

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 Boulevard Healthcare Management, LLC  
 Street Address 6400 Shafer Ct., Suite 600  
 City / State / Zip Code Rosemont, IL 60018-4914  
 Phone Number ( 847) 720-8700  
 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	10	Nursing & Rehabilitation	Patient Days/Direct	237,313	5	\$ 268,857	\$ 67,787	\$ 76,797	1
2	15	Payroll Taxes, Fringes, Staffe Dev	Patient Days/Direct	237,313	5	69,515	67,787	19,857	2
3	1	Dietary	Patient Days/Direct	237,313	5	49,604	67,787	14,169	3
4	17	Administartive & General	Patient Days/Direct	237,313	5	1,693,345	67,787	483,694	4
5	27	Payroll Taxes, Fringes, Staffe Dev	Patient Days/Direct	237,313	5	301,832	67,787	86,216	5
6	30	Depreciation	Patient Days/Direct	237,313	5	75,405	67,787	21,539	6
7	34	Building Rent	Patient Days/Direct	237,313	5	186,831	67,787	53,367	7
8	35	Equipment Rental	Patient Days/Direct	237,313	5	44,140	67,787	12,608	8
9	32	Interest Expense	Patient Days/Direct	237,313	5	17,682	67,787	5,051	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					\$ 2,707,211	\$ 1,436,231	\$ 773,298	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 2/31/2008

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 Advanced Therapy and Rehab, LLC  
 Street Address 6400 Shafer Ct., Suite 600  
 City / State / Zip Code Rosemont, IL 60018-4914  
 Phone Number ( 847) 720-8700  
 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	39	ANCILLARY REHAB	DIRECT ALLOCATION		\$	\$		2,646,324	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				\$	\$		2,646,324	25

SEE ACCOUNTANTS' COMPILATION REPORT



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

B. Real Estate Taxes

<p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2007 report.		\$ 2,030,334	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.)		\$ 277,063	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (1,753,271)	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 2,366,514	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 613,243	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2003	250,611	8
	2004	280,688	9
	2005	271,451	10
	2006	275,263	11
	2007		12
	<b>FOR BHF USE ONLY</b>		
	13	FROM R. E. TAX STATEMENT FOR 2007 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 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 Evergreen Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044560

CONTACT PERSON REGARDING THIS REPORT Boris Kushnir

TELEPHONE 614-222-9045 FAX #: 248-233-8813

**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>24-11-411-014-0000</u>	<u>Nursing Home</u>	\$ <u>277,063.00</u>	\$ <u>277,063.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>277,063.00</u>	\$ <u>277,063.00</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.

Facility Name & ID Number Evergreen Health Care Center

# 0044560 Report Period Beginning:

01/01/2008 Ending:

12/31/2008

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 82,212 B. General Construction Type: Exterior Brick Frame Basement Foundation Number of Stories 1

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

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

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

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

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

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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>1999</u>	<u>\$ 1,627,500</u>	1
2					2
3	<b>TOTALS</b>			<b>\$ 1,627,500</b>	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

**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	242		1999	1963	\$ 7,052,500	\$		\$	\$	\$	4
5			1999	1963	303,741						5
6			2000	1963	103,836						6
7											7
8											8
<b>Improvement Type**</b>											
9	Various		1999		3,440		20	172	172	1,376	9
10	Various		2000		18,650		20	934	934	7,465	10
11	Various		2001		34,993		20	1,751	1,751	13,260	11
12	Various		2002		95,778		20	9,558	9,558	63,257	12
13	Various		2003		239,209		20	26,791	26,791	150,011	13
14											14
15	Various		2000		375,874						15
16	General Contract Fees		2001		3,538						16
17	Architect Fees		2001		3,097						17
18	Landscaping		2001		27,435						18
19	Parking Lot		2001		50,000						19
20	Curb Replacement		2001		2,200						20
21	Roof Repair		2001		2,200						21
22	Bathroom		2001		2,250						22
23	Tile Work		2001		500						23
24	Kitchen Work		2001		3,900						24
25	Vending Area Work		2001		1,900						25
26	Kitchen Work		2001		1,084						26
27	A/C Units		2001		4,884						27
28	Sheet Metal System		2001		9,540						28
29	Architect Fees		2001		4,579						29
30	Architect Fees		2002		6,480						30
31	Ductless System		2005		5,582						31
32	Fire Suppression System		2005		1,995						32
33											33
34	Boulevard Healthcare Management		2002		6,131						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 Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

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					194,119	238,498	44,379	2,109,542
68					160	307	147	5,209
69					152,719		(152,719)	
70		\$ 8,365,316	\$ 346,998		\$ 278,011	\$ (68,987)	\$ 2,350,120	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 8,365,316	\$ 346,998		\$ 278,011	\$ (68,987)	\$ 2,350,120	1
2	Bwd Roof/Evg Wall Cove	2004	27,500		20	2,750	2,750	11,458	2
3	Replace Door	2004	1,495		20	150	150	748	3
4	Hot Water System Thermal Control	2004	2,613		20	523	523	2,134	4
5	Hot Water System Valve	2004	819		20	164	164	669	5
6	Painting	2004	900		20	45	45	225	6
7	Heating / Cooling	2004	878		20	44	44	216	7
8	Heating / Cooling	2004	866		20	43	43	209	8
9	Drain Rebuilding Kit	2004	545		20	27	27	132	9
10	Handrails	2004	1,175		20	59	59	284	10
11	Gas Valve Repair	2004	691		20	35	35	165	11
12	Heating / Cooling	2004	876		20	44	44	208	12
13	Relay Base - Dampers	2004	532		20	27	27	127	13
14	Heating / Cooling	2004	1,745		20	87	87	414	14
15	Repair Garage Door	2004	513		20	26	26	120	15
16	Fire Alarm Panel Repair	2004	550		20	28	28	122	16
17	Replace Parking Lot Light	2004	1,685		20	84	84	365	17
18	Matv System Service	2004	685		20	34	34	148	18
19	Heating Unit Repair	2004	900		20	45	45	184	19
20	Carpet Entryway	2005	1,675		20	84	84	279	20
21	Fire Door	2005	1,315		20	66	66	225	21
22	Generator	2005	6,043		20	302	302	1,208	22
23	Interior & Exterior Signs	2005	3,433		20	172	172	658	23
24	Circulation Pump	2005	2,620		20	131	131	524	24
25	Heat Exchanger	2005	1,509		20	151	151	591	25
26	Wiring	2005	1,390		20	139	139	498	26
27	2 Pull Door Trims	2005	2,024		20	202	202	674	27
28	Repair On Generator	2005	1,775		20	178	178	548	28
29	4 Rooftop Compressors	2006	20,307		20	4,061	4,061	9,476	29
30	Wiring For Off Network Circuit	2006	3,108		20	622	622	1,710	30
31	Dish Room Wall Panels	2006	6,135		20	1,227	1,227	3,579	31
32	Asphalt Removal & Replacement	2006	16,739		20	3,348	3,348	8,091	32
33	Dumpster Corral	2006	5,500		20	367	367	1,100	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,483,857	\$ 346,998		\$ 293,276	\$ (53,722)	\$ 2,397,209	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,483,857	\$ 346,998		\$ 293,276	\$ (53,722)	\$ 2,397,209	1
2	Pump, Valves & Fittings	2006	7,040		20	352	352	3,403	2
3	2 Submersible Pumps	2006	5,886		20	294	294	2,158	3
4	Install New Compressor	2007	4,753		20	238	238	377	4
5	Co Detectors & Program For Fan & Doors	2007	7,375		20	369	369	584	5
6	Asphalt	2007	27,046		20	1,352	1,352	2,028	6
7	3 Ge Star 115V	2007	1,785		20	89	89	126	7
8	Landscape Renovation	2007	72,166		20	3,608	3,608	4,811	8
9	Three Boilers	2007	77,284		20	3,864	3,864	4,508	9
10	Repair Main Water	2007	3,741		20	187	187	374	10
11	Sewer Repair	2007	4,160		20	208	208	416	11
12	Physicians Office Remodel	2008	14,156		20	531	531	531	12
13	Lobby Renovation	2008	80,877		20	2,696	2,696	2,696	13
14	Sprinkler System	2008	74,375		20	1,549	1,549	1,549	14
15	Smoke Detectors	2008	1,874		20	39	39	39	15
16	Bldg Drainage Improvements	2008	50,365		20	210	210	210	16
17	Flood Damage Repair & Improv	2008	10,000		20	42	42	42	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)		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12D, Carried Forward	\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)	\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34	

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)	\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)	\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning:

01/01/2008 Ending: 12/31/2008

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	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)	\$ 8,926,740	\$ 346,998		\$ 308,905	\$ (38,093)	\$ 2,421,062	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Center # 0044560 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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	\$ 848,491	\$ 20,981	\$ 98,135	\$ 77,154	10	\$ 657,123	71
72	Current Year Purchases	98,997	98	7,788	7,690	10	7,788	72
73	Fully Depreciated Assets	242,108				10	242,108	73
74								74
75	TOTALS	\$ 1,189,596	\$ 21,079	\$ 105,923	\$ 84,844		\$ 907,019	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,743,836	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 368,077	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 414,828	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 46,751	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,328,081	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Allocated From Boulevard</u>				<u>53,367</u>			5
6								6
7	<b>TOTAL</b>				\$ <b>53,367</b>			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12.	<u>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: \$ 31,747

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-03	hrs	\$		\$ 1,095,818	\$		\$ 1,095,818	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			136,398			136,398	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			1,346,087			1,346,087	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				1,481,354		1,481,354	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>						1,045,826		1,045,826	13
14	TOTAL			\$		\$ 2,578,303	\$ 2,527,180		\$ 5,105,483	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 Evergreen Health Care Center# 0044560Report Period Beginning: 01/01/2008

Ending:

12/31/2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/2008

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 97,113	\$ 253,168	1
2	Cash-Patient Deposits	22,774	22,774	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	3,879,331	3,879,331	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	52,880	52,880	6
7	Other Prepaid Expenses	12,041	12,197	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	1,295,333	(20,665)	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,359,472	\$ 4,199,685	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,627,500	13
14	Buildings, at Historical Cost		7,052,500	14
15	Leasehold Improvements, at Historical Cost	788,953	1,295,990	15
16	Equipment, at Historical Cost	931,669	931,669	16
17	Accumulated Depreciation (book methods)	(888,795)	(2,635,670)	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):	12,648	338,234	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 844,475	\$ 8,610,223	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,203,947	\$ 12,809,908	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 653,868	\$ 653,868	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	22,774	22,774	28
29	Short-Term Notes Payable	1,090,344	1,090,344	29
30	Accrued Salaries Payable	322,821	322,821	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	2,366,514	2,366,514	32
33	Accrued Interest Payable	2,980	35,416	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	712,994	739,302	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,172,295	\$ 5,231,039	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,838,618	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 10,838,618	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,172,295	\$ 16,069,657	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,031,652	\$ (3,259,749)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,203,947	\$ 12,809,908	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,118,961	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,118,961	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(87,309)	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)	\$ (87,309)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,031,652	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center# 0044560Report Period Beginning: 01/01/2008Ending: 12/31/2008**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 20,385,610	1
2	Discounts and Allowances for all Levels	(11,572,638)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,812,972	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	9,868,735	6
7	Oxygen	24,930	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 9,893,665	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,286	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	10	15
16	Rental of Facility Space		16
17	Sale of Drugs	947,096	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	453,213	19
20	Radiology and X-Ray	123,639	20
21	Other Medical Services	414,897	21
22	Laundry	667	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,941,808	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,228	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,228	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,063	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,063	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 20,650,736	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,313,399	31
32	Health Care	6,520,349	32
33	General Administration	4,472,098	33
<b>B. Capital Expense</b>			
34	Ownership	1,854,639	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	5,444,702	35
36	Provider Participation Fee	132,858	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 20,738,045	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(87,309)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (87,309)	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 Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending:

12/31/2008

**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	31,132	34,569	\$ 1,044,376	\$ 30.21	1
2	Assistant Director of Nursing	3,416	3,734	141,597	37.92	2
3	Registered Nurses	26,752	28,892	875,937	30.32	3
4	Licensed Practical Nurses	67,569	116,578	1,581,180	13.56	4
5	CNAs & Orderlies	186,524	165,974	2,104,958	12.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,618	4,149	73,894	17.81	9
10	Activity Assistants	12,698	14,628	141,157	9.65	10
11	Social Service Workers	22,156	24,167	245,144	10.14	11
12	Dietician	3,960	4,328	103,353	23.88	12
13	Food Service Supervisor	2,112	2,184	38,723	17.73	13
14	Head Cook	7,109	8,075	85,321	10.57	14
15	Cook Helpers/Assistants	23,277	26,713	216,913	8.12	15
16	Dishwashers					16
17	Maintenance Workers	5,667	6,571	129,582	19.72	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,840	2,144	116,922	54.53	20
21	Assistant Administrator	1,952	2,272	82,274	36.21	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,583	19,323	363,159	18.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,925	2,205	41,780	18.95	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Marketing</u>	9,252	10,076	280,879	27.88	33
34	TOTAL (lines 1 - 33)	427,543	476,582	\$ 7,667,149 *	\$ 16.09	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	22	\$ 1,100	01-03	35
36	Medical Director	Monthly	30,804	09-03	36
37	Medical Records Consultant	Monthly	2,288	10-03	37
38	Nurse Consultant	Monthly	52,043	10-03	38
39	Pharmacist Consultant	144	8,604	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					47
48					48
49	TOTAL (lines 35 - 48)	166	\$ 94,839		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Center

# 0044560

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Joanne Graf	Administrator	0	\$ 116,922	Workers' Compensation Insurance	\$ 110,093	IDPH License Fee	\$	
Mary Rose Stucker	Assistant Administrator	0	82,274	Unemployment Compensation Insurance	119,958	Advertising: Employee Recruitment	29,025	
				FICA Taxes	563,820	Health Care Worker Background Check		
				Employee Health Insurance	566,317	(Indicate # of checks performed <u>147</u> )	1,466	
				Employee Meals		Patient Background Checks <u>1825</u>	18,250	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	21,380	
				Employee Welfare	16,118	Licenses	26,708	
				Holiday Party	1,986			
				Employee Disability Insurance	31,882			
				401k Expense	17,853			
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 199,196	TOTAL (agree to Schedule V, line 22, col.8)		\$ 96,829		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - Boulevard Healthcare Management			\$ 1,032,535				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,032,535				Seminar Expense	4,209
C. Professional Services								
Vendor/Payee	Type		Amount				Entertainment Expense	( )
ADP, Inc	Payroll Processing		\$ 27,406				(agree to Sch. V, line 24, col. 8)	
Nebo Systems, Inc	Data Processing		3,300				TOTAL	\$ 4,209
AT&T	Data Processing		11,528					
Emdeon Corp.	Data Processing		417					
MDI Technologies	Computer Services		2,268					
Accu-Med Services	Computer Services		2,850					
Surequest Systems, Inc.	Computer Services		1,560					
Health Data Systems	Computer Services		1,432					
BDO/Plant & Moran	Accounting		62,700					
See Attached	Legal		20,716					
Other Professional Fees	Prof. Fees adj on PG 5A		550					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 134,727	TOTAL		\$		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Evergreen Health Care Center

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 107,504 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 132,858  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Plante & Moran, PLLC The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**