



Facility Name & ID Number Heritage Manor-Beardstown East# 0048835 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 \_\_\_\_\_

	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>71</u>	Skilled (SNF)	<u>71</u>	<u>25,915</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>71</u>	TOTALS	<u>71</u>	<u>25,915</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>15,685</u>	<u>3,994</u>	<u>1,253</u>	<u>20,932</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>15,685</u>	<u>3,994</u>	<u>1,253</u>	<u>20,932</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.77%

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

0 (Do not include bed-hold days in Section B.)

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

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

noneF. Does the facility maintain a daily midnight census? yes

G. Do pages 3 &amp; 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 07/2007

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

YES  Date 07/2007 NO 

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

YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided 1,253Medicare Intermediary WPS

## IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\* Is your fiscal year identical to your tax year? YES  NO 

Tax Year: \_\_\_\_\_ Fiscal Year: \_\_\_\_\_

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

Facility Name & ID Number Heritage Manor-Beardstown East # 0048835 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	151,545	12,529		164,074		164,074	3,908	167,982			1
2	Food Purchase		127,354		127,354		127,354		127,354			2
3	Housekeeping	84,569	11,046		95,615		95,615	14	95,629			3
4	Laundry	22,935	7,655		30,590		30,590		30,590			4
5	Heat and Other Utilities			76,170	76,170		76,170	1,375	77,545			5
6	Maintenance	32,170	52,176	24,429	108,775		108,775	9,787	118,562			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	291,219	210,760	100,599	602,578		602,578	15,084	617,662			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			2,800	2,800		2,800	1,596	4,396			9
10	Nursing and Medical Records	946,727	80,942	6,416	1,034,085		1,034,085		1,034,085			10
10a	Therapy		103,894	138,823	242,717	(110,656)	132,061	195,655	327,716			10a
11	Activities	38,615	3,508		42,123		42,123	1,027	43,150			11
12	Social Services	12,331		1,955	14,286		14,286		14,286			12
13	CNA Training		60		60		60	812	872			13
14	Program Transportation											14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	997,673	188,404	149,994	1,336,071	(110,656)	1,225,415	199,090	1,424,505			16
	<b>C. General Administration</b>											
17	Administrative	65,471			65,471		65,471	49,487	114,958			17
18	Directors Fees							5,271	5,271			18
19	Professional Services			124,445	124,445		124,445	(119,075)	5,370			19
20	Dues, Fees, Subscriptions & Promotions			63,085	63,085	(38,873)	24,212	(8,911)	15,301			20
21	Clerical & General Office Expenses	65,464	21,154	10,222	96,840		96,840	111,039	207,879			21
22	Employee Benefits & Payroll Taxes			261,715	261,715		261,715	22,692	284,407			22
23	Inservice Training & Education			2,587	2,587		2,587	(588)	1,999			23
24	Travel and Seminar			6,626	6,626		6,626	(4,627)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			37,349	37,349		37,349	7,890	45,239			26
27	Other (specify):*			28,090	28,090		28,090	(28,090)				27
28	<b>TOTAL General Administration</b>	130,935	21,154	534,119	686,208	(38,873)	647,335	35,088	682,423			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,419,827	420,318	784,712	2,624,857	(149,529)	2,475,328	249,262	2,724,590			29

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

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 Heritage Manor-Beardstown East #0048835 Report Period Beginning: 01/01/08 Ending: 12/31/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation							102,312	102,312			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			10,619	10,619		10,619	62,951	73,570			32
33	Real Estate Taxes							31,816	31,816			33
34	Rent-Facility & Grounds			310,980	310,980		310,980	(303,279)	7,701			34
35	Rent-Equipment & Vehicles			1,753	1,753		1,753	1,313	3,066			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			323,352	323,352		323,352	(104,887)	218,465			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers						110,656	110,656	110,656			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee						38,873	38,873	38,873			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>						149,529	149,529	149,529			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,419,827	420,318	1,108,064	2,948,209		2,948,209	144,375	3,092,584			45

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

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

Report Period Beginning: 01/01/08

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**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		35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(298)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)	(1,073)	23		16
17	Non-Care Related Fees	(651)	20		17
18	Fines and Penalties				18
19	Entertainment	(11,732)	24		19
20	Contributions	(2,090)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(986)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(26,000)	27		24
25	Fund Raising, Advertising and Promotional	(13,038)	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		33		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (55,868)		\$	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)	200,243		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 200,243		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ 144,375		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Heritage Manor-Beardstown East

ID# 0048835

Report Period Beginning: 01/01/08

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	\$		1
2			2
3			3
4			4
5		0	35
6		0	34
7			7
8			8
9		0	30
10			32
11			11
12			12
13		0	2
14			32
15		0	33
16		(1,073)	23
17		(651)	20
18			18
19			24
20		(2,090)	27
21			21
22		(986)	19
23			23
24		(26,000)	27
25		(13,038)	20
26			26
27			27
28			28
29		0	33
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>	(43,838)	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Heritage Manor-Beardstown East

# 0048835

Report Period Beginning:

01/01/08

Ending:

12/31/08

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	3,908	0	0	0	0	0	0	0	0	3,908	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	14	0	0	0	0	0	0	0	0	14	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,375	0	0	0	0	0	0	0	0	1,375	5
6	Maintenance	0	0	9,787	0	0	0	0	0	0	0	0	9,787	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	0	0	15,084	0	0	0	0	0	0	0	0	15,084	8
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	1,596	0	0	0	0	0	0	0	0	1,596	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	195,655	0	0	0	0	0	0	0	0	0	195,655	10a
11	Activities	0	0	1,027	0	0	0	0	0	0	0	0	1,027	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	812	0	0	0	0	0	0	0	0	812	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	0	195,655	3,435	0	0	0	0	0	0	0	0	199,090	16
	<b>C. General Administration</b>													
17	Administrative	0	0	49,487	0	0	0	0	0	0	0	0	49,487	17
18	Directors Fees	0	0	5,271	0	0	0	0	0	0	0	0	5,271	18
19	Professional Services	(986)	(123,459)	5,370	0	0	0	0	0	0	0	0	(119,075)	19
20	Fees, Subscriptions & Promotions	(13,689)	0	4,778	0	0	0	0	0	0	0	0	(8,911)	20
21	Clerical & General Office Expenses	0	0	111,039	0	0	0	0	0	0	0	0	111,039	21
22	Employee Benefits & Payroll Taxes	0	0	22,692	0	0	0	0	0	0	0	0	22,692	22
23	Inservice Training & Education	(1,073)	0	485	0	0	0	0	0	0	0	0	(588)	23
24	Travel and Seminar	(11,732)	0	7,105	0	0	0	0	0	0	0	0	(4,627)	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	7,890	0	0	0	0	0	0	0	0	7,890	26
27	Other (specify):*	(28,090)	0	0	0	0	0	0	0	0	0	0	(28,090)	27
28	<b>TOTAL General Administration</b>	(55,570)	(123,459)	214,117	0	0	0	0	0	0	0	0	35,088	28
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	(55,570)	72,196	232,636	0	0	0	0	0	0	0	0	249,262	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Beardstown East # 0048835 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	94,725	0	7,587	0	0	0	0	0	0	0	102,312	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(298)	58,684	0	4,565	0	0	0	0	0	0	0	62,951	32
33	Real Estate Taxes	0	31,816	0	0	0	0	0	0	0	0	0	31,816	33
34	Rent-Facility & Grounds	0	(310,980)	0	7,701	0	0	0	0	0	0	0	(303,279)	34
35	Rent-Equipment & Vehicles	0	0	0	1,313	0	0	0	0	0	0	0	1,313	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(298)</b>	<b>(125,755)</b>	<b>0</b>	<b>21,166</b>	<b>0</b>	<b>(104,887)</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	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(55,868)</b>	<b>(53,559)</b>	<b>232,636</b>	<b>21,166</b>	<b>0</b>	<b>144,375</b>	<b>45</b>						

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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						

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		\$			\$	\$
2	V	10a	Adjustment for Related Organization	GreenTree Pharmacy		195,655	195,655
3	V						
4	V	19	Adjustment for Related Organization	Heritage Operations Group, LLC	0.00%		(123,459)
5	V						
6	V	34	Adjustment for Related Organization	Heritage Manor Real Estate, LLC	0.00%		(310,980)
7	V	33	Adjustment for Related Organization	Heritage Manor Real Estate, LLC		31,816	31,816
8	V	32	Adjustment for Related Organization	Heritage Manor Real Estate, LLC		55,601	55,601
9	V	30	Adjustment for Related Organization	Heritage Manor Real Estate, LLC		94,725	94,725
10	V	32	Adjustment for Related Organization	Heritage Manor Real Estate, LLC		3,083	3,083
11	V						
12	V						
13	V						
14	Total		\$ 434,439			\$ 380,880	\$ * (53,559)

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

Facility Name & ID Number Heritage Manor-Beardstown East# 0048835Report 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	\$	Heritage Enterprises, Inc.	0.00%	\$ 3,908	\$ 3,908	15
16	V	2 Food Purchase				0		16
17	V	3 Housekeeping				14	14	17
18	V	4 Laundry				0		18
19	V	5 Heat & Other Utilities				1,375	1,375	19
20	V	6 Maintenance				9,787	9,787	20
21	V	7 Other				0		21
22	V	9 Medical Director				1,596	1,596	22
23	V	10 Nursing & Medical Records				0		23
24	V	11 Activities				1,027	1,027	24
25	V	12 Social Service				0		25
26	V	13 Nurse Aide Training				812	812	26
27	V	14 Program Transportation				0		27
28	V	15 Other				0		28
29	V	17 Administrative				49,487	49,487	29
30	V	18 Directors Fees				5,271	5,271	30
31	V	19 Professional Services				5,370	5,370	31
32	V	20 Fees, Subscription, Promotions				4,778	4,778	32
33	V	21 Clerical & General Office Expenses				111,039	111,039	33
34	V	22 Employee Benefits & Payroll Taxes				22,692	22,692	34
35	V	23 Inservice Training & Education				485	485	35
36	V	24 Travel and Seminar				7,105	7,105	36
37	V	25 Other Admin. Staff Transportation				0		37
38	V	26 Insurance-Prop.Liab.Malpract				7,890	7,890	38
39	Total		\$			\$ 232,636	\$ * 232,636	39

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

Facility Name & ID Number Heritage Manor-Beardstown East# 0048835Report 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	27 Other	\$		0.00%	\$ 0	\$	15
16	V	30 Depreciation				7,587		7,587 16
17	V	31 Amortization of Pre-Op & Org				0		0 17
18	V	32 Interest				4,565		4,565 18
19	V	33 Real Estate Taxes				0		0 19
20	V	34 Rent-Facility & Grounds				7,701		7,701 20
21	V	35 Rent-Equipment & Vehicles				1,313		1,313 21
22	V	36 Other				0		0 22
23	V	38 Medically Nec Transportation				0		0 23
24	V	39 Ancillary Service Centers				0		0 24
25	V	40 Barber and Beauty Shops				0		0 25
26	V	41 Coffee and Gift Shops				0		0 26
27	V	42 Other				0		0 27
28	V							
29	V							
30	V							
31	V							
32	V							
33	V							
34	V							
35	V							
36	V							
37	V							
38	V							
39	Total		\$			\$ 21,166	\$ *	21,166 39

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

Facility Name & ID Number Heritage Manor-Beardstown East # 0048835 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	Heritage Enterprises Inc.	Member		100.00					\$ 5,271	18/7	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	\$ 5,271		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.

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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 Heritage Operations Group  
 Street Address box 3188  
 City / State / Zip Code Bloomington, IL 61701  
 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	Dietary	Beds	2,634	25	\$ 144,981	\$ 144,706	71	\$ 3,908	1
2	2	Food Purchase	Beds	2,634	25	0	0	71	0	2
3	3	Housekeeping	Beds	2,634	25	537	537	71	14	3
4	4	Laundry	Beds	2,634	25	0	0	71	0	4
5	5	Heat & Other Utilities	Beds	2,634	25	51,027	0	71	1,375	5
6	6	Maintenance	Beds	2,634	25	363,089	68,949	71	9,787	6
7	7	Other	Beds	2,634	25	0	0	71	0	7
8	9	Medical Director	Beds	2,634	25	59,193	0	71	1,596	8
9	10	Nursing & Medical Records	Beds	2,634	25	0	59,193	71	0	9
10	11	Activities	Beds	2,634	25	38,116	37,880	71	1,027	10
11	12	Social Service	Beds	2,634	25	0	0	71	0	11
12	13	Nurse Aide Training	Beds	2,634	25	30,133	29,953	71	812	12
13	14	Program Transportation	Beds	2,634	25	0	0	71	0	13
14	15	Other	Beds	2,634	25	0	0	71	0	14
15	17	Administrative	Beds	2,634	25	1,835,880	1,835,880	71	49,487	15
16	18	Directors Fees	Beds	2,634	25	195,551	0	71	5,271	16
17	19	Professional Services	Beds	2,634	25	199,226	0	71	5,370	17
18	20	Fees, Subscription, Promotions	Beds	2,634	25	177,251	0	71	4,778	18
19	21	Clerical & General Office Expense	Beds	2,634	25	4,119,374	3,752,355	71	111,039	19
20	22	Employee Benefits & Payroll Tax	Beds	2,634	25	841,855	0	71	22,692	20
21	23	Inservice Training & Education	Beds	2,634	25	17,980	0	71	485	21
22	24	Travel and Seminar	Beds	2,634	25	263,598	0	71	7,105	22
23	25	Other Admin. Staff Transportatio	Beds	2,634	25	0	0	71	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,634	25	292,705	0	71	7,890	24
25	TOTALS					\$ 8,630,496	\$ 5,929,453		\$ 232,636	25

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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	27	Other	Beds	2,634	71	\$	71	\$	1
2	30	Depreciation	Beds	2,634	71	281,453	71	7,587	2
3	31	Amortization of Pre-Op & Org	Beds	2,634	71		71		3
4	32	Interest	Beds	2,634	71	169,367	71	4,565	4
5	33	Real Estate Taxes	Beds	2,634	71		71		5
6	34	Rent-Facility & Grounds	Beds	2,634	71	285,687	71	7,701	6
7	35	Rent-Equipment & Vehicles	Beds	2,634	71	48,715	71	1,313	7
8	36	Other	Beds	2,634	71		71		8
9	38	Medically Nec Transportation	Beds	2,634	71		71		9
10	39	Ancillary Service Centers	Beds	2,634	71		71		10
11	40	Barber and Beauty Shops	Beds	2,634	71		71		11
12	41	Coffee and Gift Shops	Beds	2,634	71		71		12
13	42	Other	Beds	2,634	71		71		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					\$ 785,222	\$	\$ 21,166	25

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Chase		xx	Mortgage			\$	\$ 872,611	03/11	variable	\$ 55,601	1								
2	Chase		xx	Loan Fees							3,083	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Chase		xx	Accounts Receivable							10,619	6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>						\$	\$ 872,611			\$ 69,303	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income										(298)	10								
11	Allocated Corporate										4,565	11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 4,267	14								
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 872,611			\$ 73,570	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # \_\_\_\_\_

\* 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

1. Real Estate Tax accrual used on 2007 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	1																			
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>31,816</b>		2																			
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>31,816</b>		3																			
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>31,816</b>		7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:																								
2003	<u>22,916</u>	<u>8</u>	<table border="1"> <tr> <td colspan="3"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2007</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </table>			<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
<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																					
2004	<u>23,197</u>	<u>9</u>																						
2005	<u>27,608</u>	<u>10</u>																						
2006	<u>31,252</u>	<u>11</u>																						
2007	<u>31,816</u>	<u>12</u>																						

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.**

**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 Heritage Manor-Beardstown East COUNTY Cass

FACILITY IDPH LICENSE NUMBER 0048835

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

**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>03-264-007-00</u>	_____	\$ <u>31,816.00</u>	\$ <u>31,816.00</u>
2. <u>0</u>	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>31,816.00</u>	\$ <u>31,816.00</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        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 Heritage Manor-Beardstown East

# 0048835 Report Period Beginning:

01/01/08 Ending:

12/31/08

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 9,428 B. General Construction Type: Exterior brick Frame wood Number of Stories \_\_\_\_\_

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

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

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

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

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

none

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$ <u>40,000</u>	1
2					2
3	<b>TOTALS</b>			\$ <u>40,000</u>	3

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

Report Period Beginning:

01/01/08

Ending:

12/31/08

**XI. OWNERSHIP COSTS (continued)**

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	71				\$ 1,744,500	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
<b>Improvement Type**</b>											
9		Shower Remodel		1997	9,921						9
10		Heat/Cool Units		1997	2,138						10
11		Roof		1997	101,691						11
12		Interior Rehab		1997	87,411						12
13											13
14		Five Ton Heat Pump		1996	3,257						14
15		Heritage Manor Sign		1996	2,145						15
16		Remodel Physical Therapy Room		1996	18,303						16
17											17
18		Smoke Detectors		1998	5,431						18
19		Back Flow Preventers		1998	3,155						19
20		Interior Rehab		1998	144,749						20
21											21
22		Water Heater		1999	3,991						22
23		Alzheimer Unit--material		1999	51,576						23
24		Alzheimer Unit--Labor		1999	14,502						24
25		Alzheimer Unit--Professional Fees		1999	21,605						25
26		Interior Rehab		1999	30,944						26
27											27
28		Alzheimer Unit--material		2000	27,447						28
29		Alzheimer Unit--Labor		2000	5,812						29
30		Alzheimer Unit--Professional Fees		2000	1,310						30
31		Fire Alarm Panel		2001	2,026						31
32		Electric Door		2001	2,378						32
33											33
34		C/O Allocation						7,587	7,587		34
35		Book Depreciation				80,908		80,908		911,151	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

Facility Name &amp; ID Number Heritage Manor-Beardstown East

# 0048835

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	
37	Heat/Cool Unit	2002	\$ 742	\$		\$	\$	\$	37
38	Heat/Cool Unit	2002	1,190						38
39									39
40	Heat Cool Unit	2003	104						40
41	Service Sink	2003	691						41
42	Security System	2003	2,160						42
43	Compressor	2003	2,244						43
44	Excerciser Clock	2003	1,243						44
45	A/C Unit	2003	568						45
46									46
47	Carpet	2004	3,280						47
48	Heat/Cool Unit	2004	2,877						48
49	Condensing Unit	2004	1,861						49
50	Electronic Door	2004	624						50
51									51
52	Ansul System	2005	2,260						52
53	Hvac System	2005	2,620						53
54	Sidewalks	2005	7,106						54
55	Condensing Unit	2005	3,923						55
56	Shower repair	2005	320						56
57									57
58	condensor	2006	6,350						58
59	A/C Unit	2006	2,490						59
60	Fire barriers	2006	2,305						60
61	Water Heater	2006	3,850						61
62	Exterior door	2006	105						62
63	Fire Alarm panel	2006	1,401						63
64									64
65									65
66									66
67									67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 2,334,606	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151	70

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

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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 12A, Carried Forward		\$ 2,334,606	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151	1
2	Exterior Doors	2007	5,289						2
3	Landscaping	2007	15,880						3
4	Dinning Room Paint	2007	1,029						4
5	Fire Barrier	2007	1,703						5
6	Fire Alarm	2007	1,297						6
7	Doors	2007	1,950						7
8	Roof Shingles	2007	4,035						8
9	A/C unit	2007	528						9
10	Water Softener	2007	1,695						10
11									11
12	A/C Furnace Unit	2008	7,277						12
13	PTAC Unit	2008	3,062						13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,378,351	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151	34

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

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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 12B, Carried Forward		\$ 2,378,351	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,378,351	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151	34

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

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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 12C, Carried Forward	\$ 2,378,351	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 2,378,351	\$ 80,908		\$ 88,495	\$ 7,587	\$ 911,151		34

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

Facility Name & ID Number Heritage Manor-Beardstown East # 0048835 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	\$ 301,385	\$ 13,817	\$ 13,817	\$		\$ 263,388	71
72	Current Year Purchases	28,447						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 329,832	\$ 13,817	\$ 13,817	\$		\$ 263,388	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)	\$ 2,748,183	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 94,725	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 102,312	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 7,587	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,174,539	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.

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: \_\_\_\_\_

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					_____			5
6					_____			6
7	<b>TOTAL</b>				\$ _____			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

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: \$ 1,753 Description: \_\_\_\_\_

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input 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		60		60
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	\$	\$ 60	\$	\$ 60
10	SUM OF line 9, col. 1 and 2 (e)	\$	60		

**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.

Facility Name & ID Number Heritage Manor-Beardstown East# 0048835

Report Period Beginning:

01/01/08

Ending:

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## 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		hrs	\$		\$ 51,311	\$		\$ 51,311	1
2	Licensed Speech and Language Development Therapist		hrs			32,574			32,574	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			47,968	208		48,176	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				103,686		103,686	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					6,970			6,970	13
14	TOTAL			\$		\$ 138,823	\$ 103,894		\$ 242,717	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.

Facility Name & ID Number Heritage Manor-Beardstown East# 0048835Report Period Beginning: 01/01/08

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## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 5,140	\$	1
2	Cash-Patient Deposits	20,352		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	492,789		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	16,535		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(1,637,151)		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ (1,102,335)	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ (1,102,335)	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 90,708	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,352		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	144,169		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,409		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>IPA Tax</u>	9,798		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 267,436	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			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>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 267,436	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (1,369,771)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ (1,102,335)	\$	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,160,089)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,160,089)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(209,682)	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)	\$ (209,682)	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)	\$ (1,369,771)	24 *

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

Facility Name & ID Number Heritage Manor-Beardstown East# 0048835Report 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 2,820,530	1
2	Discounts and Allowances for all Levels	(752,033)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 2,068,497	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	469,480	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 469,480	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	746	12
13	Barber and Beauty Care	516	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	183,473	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	15,517	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 200,252	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	298	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 298	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 2,738,527	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	602,578	31
32	Health Care	1,336,071	32
33	General Administration	686,208	33
<b>B. Capital Expense</b>			
34	Ownership	323,352	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee		36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 2,948,209	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(209,682)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (209,682)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? \_\_\_\_\_ 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.

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

Facility Name & ID Number Heritage Manor-Beardstown East

# 0048835

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Ending:

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**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	1,858	2,080	\$ 50,602	\$ 24.33	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	3,440	3,853	91,115	23.65	3
4	Licensed Practical Nurses	13,970	15,100	292,679	19.38	4
5	CNAs & Orderlies	39,205	42,182	474,054	11.24	5
6	CNA Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,879	1,987	38,277	19.26	8
9	Activity Director					9
10	Activity Assistants	3,531	3,937	38,615	9.81	10
11	Social Service Workers	830	830	12,331	14.86	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	14,358	15,123	151,545	10.02	15
16	Dishwashers					16
17	Maintenance Workers	1,855	2,144	32,170	15.00	17
18	Housekeepers	8,212	9,218	84,569	9.17	18
19	Laundry	1,819	1,992	22,935	11.51	19
20	Administrator	1,900	2,080	65,471	31.48	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,631	5,195	65,464	12.60	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	97,488	105,721	\$ 1,419,827 *	\$ 13.43	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	\$ 0		35
36	Medical Director	2,800		36
37	Medical Records Consultant	1,285		37
38	Nurse Consultant			38
39	Pharmacist Consultant	2,130		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	1,955		45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 8,170		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	43	\$ 1,737	50
51	Licensed Practical Nurses		0	51
52	Certified Nurse Assistants/Aides		0	52
53	TOTAL (lines 50 - 52)	43	\$ 1,737	53

Facility Name & ID Number Heritage Manor-Beardstown East

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**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	
Pat McNeal	admin	0	\$ 65,471	Workers' Compensation Insurance	\$ 37,937	IDPH License Fee	\$ 0	
				Unemployment Compensation Insurance	19,122	Advertising: Employee Recruitment	4,244	
				FICA Taxes	108,617	Health Care Worker Background Check		
				Employee Health Insurance	75,846	(Indicate # of checks performed )	780	
				Employee Meals		Patient Background Checks	4,778	
				Illinois Municipal Retirement Fund (IMRF)*			13,600	
					0		9,045	
TOTAL (agree to Schedule V, line 17, col. 1)					20,193	Dues & Subscriptions	4,701	
(List each licensed administrator separately.)			\$ 65,471		22,692	License & Fees	1,449	
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$					
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type	Amount		Line #	Amount	Amount		
Heritage Operations Group	Mgt Fee	\$ 123,459				Out-of-State Travel		
		0				\$		
		0						
		0				In-State Travel		
						4,116		
						0		
						Seminar Expense		
						2,510		
						(11,732)		
						Central Office		
						7,105		
legal		986				Entertainment Expense		
		0				( )		
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 124,445				\$ 1,999	

\* Attach copy of IMRF notifications

\*\*See instructions.



**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? yes  
If YES, give association name and amount. Illinois Healthcare Association
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (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? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? yes  
What was the average life used for new equipment added during this period? 7 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,000 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. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES xx NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES x NO \_\_\_\_\_ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
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- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 38,873  
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? yes 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. \$ 0 Has any meal income been offset against related costs? yes Indicate the amount. \$ 0
- (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. \$ \_\_\_\_\_
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%
- d. Have vehicle usage logs been maintained? yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes
- 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. \$ \_\_\_\_\_**
- (17) Has an audit been performed by an independent certified public accounting firm? yes  
Firm Name: Sulaski & Webb The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? \_\_\_\_\_ If no, please explain. Not available at this date
- (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.

Item	Code	Unit	Quantity	Price	Total	Description
1	001	kg	100	1.50	150.00	001
2	002	kg	50	2.00	100.00	002
3	003	kg	20	3.00	60.00	003
4	004	kg	10	4.00	40.00	004
5	005	kg	5	5.00	25.00	005
6	006	kg	3	6.00	18.00	006
7	007	kg	2	7.00	14.00	007
8	008	kg	1	8.00	8.00	008
9	009	kg	1	9.00	9.00	009
10	010	kg	1	10.00	10.00	010
11	011	kg	1	11.00	11.00	011
12	012	kg	1	12.00	12.00	012
13	013	kg	1	13.00	13.00	013
14	014	kg	1	14.00	14.00	014
15	015	kg	1	15.00	15.00	015
16	016	kg	1	16.00	16.00	016
17	017	kg	1	17.00	17.00	017
18	018	kg	1	18.00	18.00	018
19	019	kg	1	19.00	19.00	019
20	020	kg	1	20.00	20.00	020
21	021	kg	1	21.00	21.00	021
22	022	kg	1	22.00	22.00	022
23	023	kg	1	23.00	23.00	023
24	024	kg	1	24.00	24.00	024
25	025	kg	1	25.00	25.00	025
26	026	kg	1	26.00	26.00	026
27	027	kg	1	27.00	27.00	027
28	028	kg	1	28.00	28.00	028
29	029	kg	1	29.00	29.00	029
30	030	kg	1	30.00	30.00	030
31	031	kg	1	31.00	31.00	031
32	032	kg	1	32.00	32.00	032
33	033	kg	1	33.00	33.00	033
34	034	kg	1	34.00	34.00	034
35	035	kg	1	35.00	35.00	035
36	036	kg	1	36.00	36.00	036
37	037	kg	1	37.00	37.00	037
38	038	kg	1	38.00	38.00	038
39	039	kg	1	39.00	39.00	039
40	040	kg	1	40.00	40.00	040
41	041	kg	1	41.00	41.00	041
42	042	kg	1	42.00	42.00	042
43	043	kg	1	43.00	43.00	043
44	044	kg	1	44.00	44.00	044
45	045	kg	1	45.00	45.00	045
46	046	kg	1	46.00	46.00	046
47	047	kg	1	47.00	47.00	047
48	048	kg	1	48.00	48.00	048
49	049	kg	1	49.00	49.00	049
50	050	kg	1	50.00	50.00	050
51	051	kg	1	51.00	51.00	051
52	052	kg	1	52.00	52.00	052
53	053	kg	1	53.00	53.00	053
54	054	kg	1	54.00	54.00	054
55	055	kg	1	55.00	55.00	055
56	056	kg	1	56.00	56.00	056
57	057	kg	1	57.00	57.00	057
58	058	kg	1	58.00	58.00	058
59	059	kg	1	59.00	59.00	059
60	060	kg	1	60.00	60.00	060
61	061	kg	1	61.00	61.00	061
62	062	kg	1	62.00	62.00	062
63	063	kg	1	63.00	63.00	063
64	064	kg	1	64.00	64.00	064
65	065	kg	1	65.00	65.00	065
66	066	kg	1	66.00	66.00	066
67	067	kg	1	67.00	67.00	067
68	068	kg	1	68.00	68.00	068
69	069	kg	1	69.00	69.00	069
70	070	kg	1	70.00	70.00	070
71	071	kg	1	71.00	71.00	071
72	072	kg	1	72.00	72.00	072
73	073	kg	1	73.00	73.00	073
74	074	kg	1	74.00	74.00	074
75	075	kg	1	75.00	75.00	075
76	076	kg	1	76.00	76.00	076
77	077	kg	1	77.00	77.00	077
78	078	kg	1	78.00	78.00	078
79	079	kg	1	79.00	79.00	079
80	080	kg	1	80.00	80.00	080
81	081	kg	1	81.00	81.00	081
82	082	kg	1	82.00	82.00	082
83	083	kg	1	83.00	83.00	083
84	084	kg	1	84.00	84.00	084
85	085	kg	1	85.00	85.00	085
86	086	kg	1	86.00	86.00	086
87	087	kg	1	87.00	87.00	087
88	088	kg	1	88.00	88.00	088
89	089	kg	1	89.00	89.00	089
90	090	kg	1	90.00	90.00	090
91	091	kg	1	91.00	91.00	091
92	092	kg	1	92.00	92.00	092
93	093	kg	1	93.00	93.00	093
94	094	kg	1	94.00	94.00	094
95	095	kg	1	95.00	95.00	095
96	096	kg	1	96.00	96.00	096
97	097	kg	1	97.00	97.00	097
98	098	kg	1	98.00	98.00	098
99	099	kg	1	99.00	99.00	099
100	100	kg	1	100.00	100.00	100

Item	Code	Unit	Quantity	Price	Total	Description
101	101	kg	1	101.00	101.00	101
102	102	kg	1	102.00	102.00	102
103	103	kg	1	103.00	103.00	103
104	104	kg	1	104.00	104.00	104
105	105	kg	1	105.00	105.00	105
106	106	kg	1	106.00	106.00	106
107	107	kg	1	107.00	107.00	107
108	108	kg	1	108.00	108.00	108
109	109	kg	1	109.00	109.00	109
110	110	kg	1	110.00	110.00	110
111	111	kg	1	111.00	111.00	111
112	112	kg	1	112.00	112.00	112
113	113	kg	1	113.00	113.00	113
114	114	kg	1	114.00	114.00	114
115	115	kg	1	115.00	115.00	115
116	116	kg	1	116.00	116.00	116
117	117	kg	1	117.00	117.00	117
118	118	kg	1	118.00	118.00	118
119	119	kg	1	119.00	119.00	119
120	120	kg	1	120.00	120.00	120
121	121	kg	1	121.00	121.00	121
122	122	kg	1	122.00	122.00	122
123	123	kg	1	123.00	123.00	123
124	124	kg	1	124.00	124.00	124
125	125	kg	1	125.00	125.00	125
126	126	kg	1	126.00	126.00	126
127	127	kg	1	127.00	127.00	127
128	128	kg	1	128.00	128.00	128
129	129	kg	1	129.00	129.00	129
130	130	kg	1	130.00	130.00	130
131	131	kg	1	131.00	131.00	131
132	132	kg	1	132.00	132.00	132
133	133	kg	1	133.00	133.00	133
134	134	kg	1	134.00	134.00	134
135	135	kg	1	135.00	135.00	135
136	136	kg	1	136.00	136.00	136
137	137	kg	1	137.00	137.00	137
138	138	kg	1	138.00	138.00	138
139	139	kg	1	139.00	139.00	139
140	140	kg	1	140.00	140.00	140
141	141	kg	1	141.00	141.00	141
142	142	kg	1	142.00	142.00	142
143	143	kg	1	143.00	143.00	143
144	144	kg	1	144.00	144.00	144
145	145	kg	1	145.00	145.00	145
146	146	kg	1	146.00	146.00	146
147	147	kg	1	147.00	147.00	147
148	148	kg	1	148.00	148.00	148
149	149	kg	1	149.00	149.00	149
150	150	kg	1	150.00	150.00	150
151	151	kg	1	151.00	151.00	151
152	152	kg	1	152.00	152.00	152
153	153	kg	1	153.00	153.00	153
154	154	kg	1	154.00	154.00	154
155	155	kg	1	155.00	155.00	155
156	156	kg	1	156.00	156.00	156
157	157	kg	1	157.00	157.00	157
158	158	kg	1	158.00	158.00	158
159	159	kg	1	159.00	159.00	159
160	160	kg	1	160.00	160.00	160
161	161	kg	1	161.00	161.00	161
162	162	kg	1	162.00	162.00	162
163	163	kg	1	163.00	163.00	163
164	164	kg	1	164.00	164.00	164
165	165	kg	1	165.00	165.00	165
166	166	kg	1	166.00	166.00	166
167	167	kg	1	167.00	167.00	167
168	168	kg	1	168.00	168.00	168
169	169	kg	1	169.00	169.00	169
170	170	kg	1	170.00	170.00	170
171	171	kg	1	171.00	171.00	171
172	172	kg	1	172.00	172.00	172
173	173	kg	1	173.00	173.00	173
174	174	kg	1	174.00	174.00	174
175	175	kg	1	175.00	175.00	175
176	176	kg	1	176.00	176.00	176
177	177	kg	1	177.00	177.00	177
178	178	kg	1	178.00	178.00	178
179	179	kg	1	179.00	179.00	179
180	180	kg	1	180.00	180.00	180
181	181	kg	1	181.00	181.00	181
182	182	kg	1	182.00	182.00	182
183	183	kg	1	183.00	183.00	183
184	184	kg	1	184.00	184.00	184
185	185	kg	1	185.00	185.00	185
186	186	kg	1	186.00	186.00	186
187	187	kg	1	187.00	187.00	187
188	188	kg	1	188.00	188.00	188
189	189	kg	1	189.00	189.00	189
190	190	kg	1	190.00	190.00	190
191	191	kg	1	191.00	191.00	191
192	192	kg	1	192.00	192.00	192
193	193	kg	1	193.00	193.00	193
194	194	kg	1	194.00	194.00	194
195	195	kg	1	195.00	195.00	195
196	196	kg	1	196.00	196.00	196
197	197	kg	1	197.00	197.00	197
198	198	kg	1	198.00	198.00	198
199						

