

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834 Report Period Beginning: 01/01/08 Ending: 12/31/08

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>234</u>	Skilled (SNF)	<u>234</u>	<u>85,644</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>234</u>	TOTALS	<u>234</u>	<u>85,644</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>61,438</u>	<u>957</u>	<u>12,863</u>	<u>75,258</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>61,438</u>	<u>957</u>	<u>12,863</u>	<u>75,258</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.87%

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

235 (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 07/01/94

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

YES Date 07/01/094 NO

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

YES NO If YES, enter number of beds certified 234 and days of care provided 10,449

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr # 0039834 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	339,491	109,680	13,005	462,176		462,176	462,176			1
2	Food Purchase		372,902		372,902	(18,962)	353,940	(107)	353,832		2
3	Housekeeping		58,635	406,584	465,219		465,219	465,219			3
4	Laundry		20,555		20,555		20,555	20,555			4
5	Heat and Other Utilities			420,258	420,258		420,258	(34,916)	385,342		5
6	Maintenance	88,079	56,250	199,660	343,989		343,989	5,807	349,796		6
7	Other (specify):*										7
8	TOTAL General Services	427,570	618,022	1,039,507	2,085,099	(18,962)	2,066,137	(29,216)	2,036,920		8
	B. Health Care and Programs										
9	Medical Director			34,000	34,000		34,000	34,000			9
10	Nursing and Medical Records	3,599,874	322,237	46,904	3,969,015		3,969,015	(11,195)	3,957,820		10
10a	Therapy	616		6,556	7,172		7,172	7,172			10a
11	Activities	89,795	12,305	1,320	103,420		103,420	103,420			11
12	Social Services	148,196		1,898	150,094		150,094	150,094			12
13	CNA Training										13
14	Program Transportation			8,835	8,835		8,835	8,835			14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,838,481	334,542	99,513	4,272,536		4,272,536	(11,195)	4,261,341		16
	C. General Administration										
17	Administrative	154,829		997,099	1,151,928		1,151,928	(955,131)	196,797		17
18	Directors Fees										18
19	Professional Services			172,436	172,436	(4,177)	168,259	(15,173)	153,086		19
20	Dues, Fees, Subscriptions & Promotions			103,021	103,021		103,021	(43,988)	59,033		20
21	Clerical & General Office Expenses	289,434	49,141	226,323	564,898		564,898	22,987	587,885		21
22	Employee Benefits & Payroll Taxes			901,985	901,985	18,962	920,947	(85)	920,862		22
23	Inservice Training & Education			260	260		260	260			23
24	Travel and Seminar			6,072	6,072		6,072	(3,487)	2,585		24
25	Other Admin. Staff Transportation			370	370		370	1,428	1,798		25
26	Insurance-Prop.Liab.Malpractice			204,570	204,570		204,570	26,058	230,628		26
27	Other (specify):*							39,741	39,741		27
28	TOTAL General Administration	444,263	49,141	2,612,136	3,105,540	14,786	3,120,326	(927,650)	2,192,676		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,710,314	1,001,705	3,751,156	9,463,175	(4,177)	9,458,998	(968,062)	8,490,936		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 Jackson Square Nrsg & Rehab Ctr #0039834 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
	D. Ownership										
30	Depreciation			194,916	194,916		194,916	161,498	356,414		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			61,328	61,328		61,328	648,473	709,801		32
33	Real Estate Taxes					4,177	4,177	253,849	258,026		33
34	Rent-Facility & Grounds			2,019,504	2,019,504		2,019,504	(2,019,021)	483		34
35	Rent-Equipment & Vehicles			9,628	9,628		9,628	3,385	13,013		35
36	Other (specify):*							62,717	62,717		36
37	TOTAL Ownership			2,285,376	2,285,376	4,177	2,289,553	(889,100)	1,400,453		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers	11,284	565,884	799,887	1,377,055		1,377,055		1,377,055		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			128,466	128,466		128,466		128,466		42
43	Other (specify):*	73,161		2	73,163		73,163	(73,163)			43
44	TOTAL Special Cost Centers	84,445	565,884	928,355	1,578,684		1,578,684	(73,163)	1,505,521		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,794,759	1,567,589	6,964,887	13,327,235		13,327,235	(1,930,324)	11,396,911		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 Jackson Square Nrsng & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,828)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(87,237)	30		9
10	Interest and Other Investment Income	(66)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(47)	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	(1,002)	24		19
20	Contributions	(20,605)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(126,369)	21		24
25	Fund Raising, Advertising and Promotional	(15,131)	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	(226,782)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (484,067)		\$	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)	(1,446,257)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,446,257)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,930,324)		37

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

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

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

BHF USE ONLY					
48		49		50	
				51	
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Jackson Square Nrsng & Rehab Ctr

ID# 0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Veterans Expense	\$ (2,612)	10	1
2	Patient Needs	(9,312)	10	2
3	Patient Clothing	(4,943)	10	3
4	Bank Charges	(18,043)	21	4
5	Building Co. - Professional Fees	(9,076)	19	5
6	Building Co. - Bank Fees	(25)	21	6
7	Building Co. - Amortization	(5,965)	36	7
8	Building Co. - Misc. Licenses & Taxes	(3,613)	20	8
9	COPE Payments	(8,540)	20	9
10	Inservice Fee	(3,511)	24	10
11	Income From Copies	(663)	21	11
12	Insurance Refund	(85)	22	12
13	Facility Rental	(850)	06	13
14	Food Rebates	(60)	02	14
15	Jury Duty	(17)	10	15
16	Annual Report	(175)	20	16
17	Non-Allowable and Prior Period Legal Fees	(18,129)	19	17
18	Non-Allowable Expense	(15,414)	21	18
19	Director of Guest Services	(37,707)	43	19
20	VP of Program Development	(7,744)	43	20
21	Clinical Nurse Evaluator	(24,248)	43	21
22	Marketing Salaries	(3,462)	43	22
23	Marketing Travel	(2)	43	23
24	Clinic Allocation - Real Estate Taxes	(19,899)	33	24
25	Clinic Allocation - Utilities	(31,007)	05	25
26	Non-Care Depreciation	(1,254)	30	26
27	Real Estate Tax Adjustment	(426)	33	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(226,782)		49

Jackson Square Nrsng & Rehab Ctr

ID# 0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

Sch. V Line

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Jackson Square Nrsng & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(107)											(107)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(37,835)		2,919									(34,916)	5
6	Maintenance	(850)		6,657									5,807	6
7	Other (specify):*													7
8	TOTAL General Services	(38,792)		9,576									(29,216)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(16,884)			5,689								(11,195)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(16,884)			5,689								(11,195)	16
	C. General Administration													
17	Administrative			(955,131)									(955,131)	17
18	Directors Fees													18
19	Professional Services	(27,205)	9,076	2,942	14								(15,173)	19
20	Fees, Subscriptions & Promotions	(48,064)	3,613	423	40								(43,988)	20
21	Clerical & General Office Expenses	(160,514)	25	180,786	2,690								22,987	21
22	Employee Benefits & Payroll Taxes	(85)											(85)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(4,513)		1,026									(3,487)	24
25	Other Admin. Staff Transportation			1,379	49								1,428	25
26	Insurance-Prop.Liab.Malpractice		23,546	2,512									26,058	26
27	Other (specify):*			38,720	1,021								39,741	27
28	TOTAL General Administration	(240,381)	36,260	(727,343)	3,814								(927,650)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(296,057)	36,260	(717,767)	9,503								(968,062)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Jackson Square Nrsrg & Rehab Ctr # 0039834 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	(88,491)	239,575	10,413									161,498	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(66)	640,965	7,574									648,473	32
33	Real Estate Taxes	(20,325)	265,322	8,852									253,849	33
34	Rent-Facility & Grounds		(2,019,504)	483									(2,019,021)	34
35	Rent-Equipment & Vehicles			3,385									3,385	35
36	Other (specify):*	(5,965)	68,682										62,717	36
37	TOTAL Ownership	(114,847)	(804,960)	30,707									(889,100)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(73,163)											(73,163)	43
44	TOTAL Special Cost Centers	(73,163)											(73,163)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(484,067)	(768,700)	(687,060)	9,503								(1,930,324)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Jackson Square Associates		Building Co.

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 2,019,504	Jackson Square Associates	100.00%	\$	\$ (2,019,504)	1
2	V	32 Interest	1,282	Jackson Square Associates	100.00%	642,247	640,965	2
3	V	19 Professional Fees		Jackson Square Associates	100.00%	9,076	9,076	3
4	V	21 Bank Fees		Jackson Square Associates	100.00%	25	25	4
5	V	30 Depreciation		Jackson Square Associates	100.00%	239,575	239,575	5
6	V	36 Amortization		Jackson Square Associates	100.00%	5,965	5,965	6
7	V	33 Real Estate Taxes		Jackson Square Associates	100.00%	265,322	265,322	7
8	V	26 Property & Liability Insurance		Jackson Square Associates	100.00%	23,546	23,546	8
9	V	20 Misc. Licenses & Taxes		Jackson Square Associates	100.00%	3,613	3,613	9
10	V	36 MIP Expense		Jackson Square Associates	100.00%	62,717	62,717	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,020,786			\$ 1,252,086	\$ * (768,700)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr # 0039834 Report Period Beginning: 01/01/08 Ending: 12/31/08

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5 UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 2,919	\$ 2,919	15
16	V	6 REPAIRS AND MAINT.				6,657	6,657	16
17	V	17 ADMIN. - NON-OWNER				35,050	35,050	17
18	V	19 PROFESSIONAL FEES				2,942	2,942	18
19	V	20 FEES SUBSCRIPTIONS				423	423	19
20	V	21 CLERICAL & GENERAL				180,786	180,786	20
21	V	24 SEMINARS AND EDUCATION				1,026	1,026	21
22	V	25 ADMIN. STAFF TRAVEL				1,379	1,379	22
23	V	26 INSURANCE				2,512	2,512	23
24	V	27 EMPLOYEE BEN. GEN. ADMIN.				38,132	38,132	24
25	V	30 DEPRECIATION				10,413	10,413	25
26	V	32 INTEREST EXPENSE				7,574	7,574	26
27	V	33 REAL ESTATE TAX				8,852	8,852	27
28	V	34 PARKING LOT RENT				483	483	28
29	V	35 EQUIPMENT RENTAL				3,385	3,385	29
30	V	17 ADMIN. - R. HARTMAN				3,141	3,141	30
31	V	17 ADMIN. - B. CARR				2,844	2,844	31
32	V	17 ADMIN. - D. HARTMAN				933	933	32
33	V	27 EMP. BEN. - R. HARTMAN				124	124	33
34	V	27 EMP. BEN. - B. CARR				112	112	34
35	V	27 EMP. BEN. - D. HARTMAN				352	352	35
36	V							36
37	V	17 Management Fees	997,099				(997,099)	37
38	V							38
39	Total		\$ 997,099			\$ 310,039	\$ * (687,060)	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	10 CLINICAL SALARIES	\$	CLINICAL CONSULTING SERVICES, LLC	100.00%	\$ 5,689	\$ 5,689	15
16	V	19 PROFESSIONAL FEES				14	14	16
17	V	20 LICENSE & INSPECTION				40	40	17
18	V	21 OFFICE WAGES				2,311	2,311	18
19	V	21 OFFICE EXPENSE				379	379	19
20	V	25 AUTO EXPENSE				49	49	20
21	V	27 PAYROLL TAXES				690	690	21
22	V	27 OTHER EMPLOYEE BENEFITS				330	330	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		\$			\$ 9,503	\$ * 9,503	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workers' Compensation	\$ 186,441	Diamond Insurance	40.00%	\$ 186,441	\$	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			\$ 186,441			\$ 186,441	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr # 0039834 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	Robert Hartman	Owner	Administrative	60.75%	See Attached	0.81	1.62%	Alloc. Salary	\$ 3,141	17-7	1
2	Barry Carr	Owner	Administrative	4.75%	See Attached	0.81	2.02%	Alloc. Salary	2,844	17-7	2
3	Mark Berger	Relative	Administrative	0%	See Attached	3.22	8.0500%	Alloc. Salary	15,706	17-7	3
4	David Hartman	Relative	Administrative	0%	See Attached	3.22	8.0500%	Alloc. Salary	933	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 22,624		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 Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization NUCARE SERVICES CORP.
 Street Address 7257 N. LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

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	5	UTILITIES	AVAIL. CENSUS DAYS	1,063,296	13	\$ 36,243	\$ 77,592	\$ 2,919	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	1,063,296	13	82,646	77,592	6,657	2
3	17	ADMIN. - NON-OWNER	AVAIL. CENSUS DAYS	1,063,296	13	435,152	435,152	35,050	3
4	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,063,296	13	36,529	77,592	2,942	4
5	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	1,063,296	13	5,248	77,592	423	5
6	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	1,063,296	13	2,244,511	1,829,739	180,786	6
7	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,063,296	13	12,739	77,592	1,026	7
8	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	1,063,296	13	17,115	77,592	1,379	8
9	26	INSURANCE	AVAIL. CENSUS DAYS	1,063,296	13	31,184	77,592	2,512	9
10	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	1,063,296	13	473,425	77,592	38,132	10
11	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,063,296	13	129,281	77,592	10,413	11
12	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	1,063,296	13	94,028	77,592	7,574	12
13	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,063,296	13	109,900	77,592	8,852	13
14	34	PARKING LOT RENT	AVAIL. CENSUS DAYS	1,063,296	13	5,996	77,592	483	14
15	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,063,296	13	42,030	77,592	3,385	15
16	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	11	13	39,000	39,000	3,141	16
17	17	ADMIN. - B. CARR	AVG. HOURS WORKED	11	13	35,304	35,304	2,844	17
18	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	38	2	11,588	11,588	933	18
19	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	11	13	1,542	1	124	19
20	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	11	13	1,395	1	112	20
21	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	38	2	4,372	3	352	21
22									22
23									23
24									24
25	TOTALS					\$ 3,849,228	\$ 2,350,782	\$ 310,039	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization CLINICAL CONSULTING SERVICES, LLC
 Street Address 7257 N. LINCOLN AVENUE
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

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	CLINICAL SALARIES	AVAIL.CENSUS DAYS	292,260	13	\$ 77,230	\$ 77,230	21,528	\$ 5,689	1
2	19	PROFESSIONAL FEES	AVAIL.CENSUS DAYS	292,260	13	188		21,528	14	2
3	20	LICENSE & INSPECTION	AVAIL.CENSUS DAYS	292,260	13	539		21,528	40	3
4	21	OFFICE WAGES	AVAIL.CENSUS DAYS	292,260	13	31,375	31,375	21,528	2,311	4
5	21	OFFICE EXPENSE	AVAIL.CENSUS DAYS	292,260	13	5,151		21,528	379	5
6	25	AUTO EXPENSE	AVAIL.CENSUS DAYS	292,260	13	668		21,528	49	6
7	27	PAYROLL TAXES	AVAIL.CENSUS DAYS	292,260	13	9,369		21,528	690	7
8	27	OTHER EMPLOYEE BENEFITS	AVAIL.CENSUS DAYS	292,260	13	4,486		21,528	330	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					\$ 129,005	\$ 108,605		\$ 9,502	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Diamond Insurance
 Street Address 40 Skokie Blvd, Suite 105
 City / State / Zip Code Northbrook, IL 60062
 Phone Number (847) 559-1002
 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	22	Workers' Compensation	Direct Allocation		\$	\$		\$ 186,441	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				\$	\$		\$ 186,441	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	HUD Loan		X				\$	\$ 12,468,916			\$ 642,247	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Shareholder Loan		X	Working Capital				2,100,000			61,328	6
7												7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						\$	\$ 14,568,916			\$ 703,575	9
	B. Non-Facility Related*											
10	Interest Income		X								(66)	10
11	Interest Income - Bldg. Co.		X								(1,282)	11
12	Allocated from Nucare										7,574	12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						\$	\$			\$ 6,226	14
15	TOTALS (line 9+line14)						\$	\$ 14,568,916			\$ 709,801	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 62,717 Line # 36

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr # 0039834 Report Period Beginning: 01/01/08 Ending: 12/31/08

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

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

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$	\$			\$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							\$	\$			\$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15							\$	\$			\$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

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

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>																							
1. Real Estate Tax accrual used on 2007 report.		\$ 284,820	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.)		\$ 257,315	2																				
3. Under or (over) accrual (line 2 minus line 1).		\$ (27,505)	3																				
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 281,780	4																				
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 4,177	5																				
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 10,314 For Below Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ (426)	6																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 258,026	7																				
Real Estate Tax History:																							
Real Estate Tax Bill for Calendar Year:	2003	295,482	8																				
	2004	278,008	9																				
	2005	282,452	10																				
	2006	250,914	11																				
	2007	248,463	12																				
<table border="1"> <tr> <td colspan="4">FOR BHF USE ONLY</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>				FOR BHF USE ONLY				13	FROM R. E. TAX STATEMENT FOR 2007	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
FOR BHF USE ONLY																							
13	FROM R. E. TAX STATEMENT FOR 2007	\$	13																				
14	PLUS APPEAL COST FROM LINE 5	\$	14																				
15	LESS REFUND FROM LINE 6	\$	15																				
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																				
2008 Accrual = \$268,362 x 1.05 = \$281,780																							
Allocated from Nucare - \$8,852																							

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 Jackson Square Nrsng & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039834

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>16-16-209-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>268,361.73</u>	\$ <u>248,462.73</u>
2. <u>See Attached</u>	<u>Home Office Allocation</u>	\$ <u>100,029.37</u>	\$ <u>8,056.94</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>368,391.10</u>	\$ <u>256,519.67</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2007 real estate tax costs, as well as copies of your real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2008 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Jackson Square Nrsng & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039834

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

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

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr# 0039834 Report Period Beginning:01/01/08 Ending:12/31/08**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 110,407 B. General Construction Type: Exterior Brick Frame Brick/Concrete Number of Stories 3C. 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).

Medical Clinic - Costs are not included on Schedule V.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>89,364</u>	<u>1987</u>	<u>\$ 71,619</u>	<u>1</u>
2	<u>Allocated from 2757 N. Lincoln</u>			<u>12,887</u>	<u>2</u>
3	TOTALS	89,364		\$ 84,506	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
		Improvement Type**									
9	Various		1987		198,972		20			68,812	9
10	Various		1988		17,097		20	784	784	6,767	10
11	Various		1989		19,023		20	952	952	7,611	11
12	Various		1990		33,869		20	1,693	1,693	13,547	12
13	Various		1991		10,518		20	526	526	4,207	13
14	Various		1993		3,315		20	166	166	1,326	14
15	Various		1994		110,244		20	5,512	5,512	46,108	15
16	Various		1995		57,890		20	2,896	2,896	39,162	16
17	Various		1996		131,988		20	6,601	6,601	82,518	17
18	Various		1997		126,299		20	6,221	6,221	72,524	18
19	Various		1998		35,115		20	1,756	1,756	18,488	19
20	Various		1999		67,125		20	3,359	3,359	31,888	20
21	Various		2000		182,497		20	9,126	9,126	81,214	21
22	Various		2001		24,742		20	1,237	1,237	9,340	22
23	Various		2002		118,181		20	11,821	11,821	77,323	23
24	Various		2003		108,882		20	10,336	10,336	59,422	24
25	Various		2004		9,849		20	971	971	4,564	25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		3,349,553	239,575		104,076	(135,500)	1,936,261	67
68		153,260	4,913		5,332	419	25,002	68
69			193,662			(193,662)		69
70		\$ 4,758,419	\$ 438,150		\$ 173,365	\$ (264,786)	\$ 2,586,084	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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		\$ 4,758,419	\$ 438,150		\$ 173,365	\$ (264,786)	\$ 2,586,084	1
2	Wallpaper	2005	850		20			850	2
3	Sprinkler System	2005	3,375		20	338	338	1,153	3
4	Landscaping	2005	7,711		20	514	514	1,714	4
5	Ceiling Tiles	2005	650		20	33	33	111	5
6	Light Fixtures	2005	1,416		20	142	142	472	6
7	Patio Cover	2005	6,840		20	684	684	2,166	7
8	Plumbing Fixtures	2005	1,117		20	74	74	236	8
9	Horizontal Heat Pump	2005	2,593		20	259	259	821	9
10	Elevator Work	2005	71,890		20	3,595	3,595	11,383	10
11	Wallpaper	2005	844		20			844	11
12	Floor Tile	2005	731		20	49	49	158	12
13	Window Treatment	2005	1,058		20	106	106	335	13
14	Fire System Repairs	2005	829		20	118	118	395	14
15	Fire Alarm Equipment	2005	13,934		20	1,991	1,991	6,635	15
16	Plumbing Fixtures	2005	350		20	23	23	74	16
17	Light Fixtures	2005	2,214		20	221	221	701	17
18	Ceiling Tiles	2005	665		20	33	33	108	18
19	Counters, Cabinets, Desks	2005	19,060		20	3,812	3,812	12,389	19
20	Elevator Work	2005	10,000		20	500	500	1,542	20
21	Carpeting	2005	2,823		20	403	403	1,243	21
22	Cubicle Curtains	2005	1,055		20	106	106	325	22
23	Floor Tiles	2005	953		20	64	64	206	23
24	Ceiling Tile	2005	913		20	61	61	193	24
25	Floor Tile	2005	1,484		20	99	99	313	25
26	Tile Flooring	2005	427		20	28	28	90	26
27	Floor Tiling	2005	199		20	13	13	41	27
28	Floor Tiling	2005	1,647		20	110	110	339	28
29	Wallpaper	2005	805		20			805	29
30	Cabling And Phone Upgrades	2005	8,141		20	814	814	2,510	30
31	Data Lines	2005	825		20	83	83	268	31
32	Ceiling Tiles	2005	665		20	33	33	103	32
33	Paging System	2005	958		20	48	48	148	33
34	TOTAL (lines 1 thru 33)		\$ 4,925,441	\$ 438,150		\$ 187,719	\$ (250,432)	\$ 2,634,755	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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		\$ 4,925,441	\$ 438,150		\$ 187,719	\$ (250,432)	\$ 2,634,755	1
2	Cctv - Staff Dining Room	2005	1,237		20	62	62	191	2
3	Telephone Lines	2005	1,101		20	55	55	170	3
4	Acoustical Tiles	2005	665		20	33	33	103	4
5	Doors For Elevators	2006	5,260		20	263	263	789	5
6	Pergola	2006	1,250		20	125	125	375	6
7	Tiles Excelon Imp Textur	2006	1,312		20	87	87	262	7
8	Tiles Excelon Imp Textur	2006	1,698		20	113	113	340	8
9	Light Fixtures	2006	1,395		20	140	140	419	9
10	Interior Design Services	2006	1,185		20	119	119	346	10
11	Wall Covering	2006	3,690		20	738	738	2,153	11
12	Paint Hallway Walls	2006	1,250		20	125	125	365	12
13	Elevator Lighting	2006	850		20	85	85	255	13
14	Tiles Exelon Imp Textur	2006	1,012		20	67	67	197	14
15	Tiles Exelon Imp Textur	2006	1,892		20	126	126	347	15
16	Smoke Dampers	2006	1,171		20	167	167	460	16
17	CI Series Pump	2006	3,729		20	373	373	1,025	17
18	Water Booster Compact	2006	1,914		20	191	191	526	18
19	Wall Covering	2006	1,060		20	212	212	583	19
20	Window Treatment	2006	4,775		20	478	478	1,353	20
21	Windows	2006	5,436		20	544	544	1,450	21
22	Windows	2006	5,436		20	544	544	1,450	22
23	Wall Covering	2006	1,864		20	373	373	994	23
24	Smoke Detectors	2006	1,170		20	167	167	446	24
25	Bronze Anodized Finish Medium Stile Aluminum Door	2006	10,450		20	1,045	1,045	2,787	25
26	Insulated Windows	2006	13,796		20	1,380	1,380	3,679	26
27	Insulated Windows	2006	13,796		20	1,380	1,380	3,679	27
28	Excelon Imp Textur	2006	410		20	27	27	71	28
29	Water Heater	2006	11,525		20	960	960	2,561	29
30	Latex Paint	2006	311		20			311	30
31	Chair Rail	2006	360		20	18	18	48	31
32	Chair Rail	2006	3,307		20	165	165	427	32
33	New Roof	2006	67,500		20	6,750	6,750	17,438	33
34	TOTAL (lines 1 thru 33)		\$ 5,097,248	\$ 438,150		\$ 204,631	\$ (233,520)	\$ 2,680,355	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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		\$ 5,097,248	\$ 438,150		\$ 204,631	\$ (233,520)	\$ 2,680,355	1
2	Marathon Ac Motor	2006	1,056		20	106	106	282	2
3	Wallcovering	2006	2,638		20	528	528	1,407	3
4	Wallcovering	2006	5,265		20	1,053	1,053	2,720	4
5	Handrails	2006	3,689		20	184	184	477	5
6	Handrails	2006	3,693		20	185	185	477	6
7	Watermark Moire Buttermilk	2006	6,206		20	621	621	1,603	7
8	Johnsonite Cove Base	2006	4,632		20	463	463	1,235	8
9	Johnsonite Covebase	2006	751		20	75	75	194	9
10	Excelon Imp Textur Tile	2006	652		20	43	43	112	10
11	Repair And Paint Walls, Install Chair Rails And Basecove	2006	20,900		20	2,090	2,090	5,399	11
12	Repair And Wallpaper Walls, Install Chair Rails And Basecove	2006	24,000		20	2,400	2,400	6,200	12
13	Cubicle Curtains	2006	27,374		20	2,737	2,737	7,072	13
14	Electric Magnet Door Holders	2006	1,064		20	106	106	284	14
15	Electric Magnet Door Holders	2006	1,021		20	102	102	272	15
16	Electric Magnet Door Holders	2006	1,610		20	161	161	429	16
17	100 5-Gal Hd Clear	2006	522		20			522	17
18	Ceiling Tiles	2006	706		20	35	35	91	18
19	Plumbing To Replace Fittings And Pipe	2006	2,000		20	200	200	517	19
20	Plumbing To Replace Fittings And Pipe	2006	4,450		20	445	445	1,113	20
21	Handrails	2006	3,458		20	173	173	432	21
22	Insulated Glass	2006	537		20	54	54	143	22
23	Cement Curb	2006	2,800		20	187	187	436	23
24	Signage With Braille	2006	1,701		20	170	170	411	24
25	Recaulk All Openings At 3Rd Floor Therapy Rooms	2006	2,507		20	251	251	585	25
26	Handrails	2006	3,308		20	165	165	469	26
27	Need Invoice	2006	286		20	29	29	74	27
28	Electric Magnet Door Holders	2006	988		20	99	99	263	28
29	1700 Feet Oak Chair Rail	2006	2,662		20	133	133	333	29
30	2 Elevator Controls Duplex Hydro Soft Start	2006	5,378		20	538	538	1,479	30
31	Heating And Cooling Equipment Including Ducts	2006	1,749		20	175	175	423	31
32	10 Touchbar Von Dupin Exit Devices	2006	5,100		20	510	510	1,360	32
33	Foundation Work	2006	4,500		20	450	450	975	33
34	TOTAL (lines 1 thru 33)		\$ 5,244,451	\$ 438,150		\$ 219,099	\$ (219,052)	\$ 2,718,144	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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 12D, Carried Forward		\$ 5,244,451	\$ 438,150		\$ 219,099	\$ (219,052)	\$ 2,718,144	1
2	Plywood For Dialysis Unit	2006	1,333		20	133	133	289	2
3	Tile For Dialysis Unit	2006	1,175		20	78	78	176	3
4	Electrical Work For Dialysis Unit	2006	9,950		20	995	995	2,156	4
5	Plumbing Work For Dialysis Unit	2006	23,000		20	2,300	2,300	4,983	5
6	Paint	2006	2,976		20	149	149	310	6
7	Oak Chair Rail	2006	871		20	44	44	91	7
8	Security System	2006	1,137		20	57	57	171	8
9	Wiring	2006	1,226		20	61	61	184	9
10	Security System	2006	1,847		20	92	92	269	10
11	Exit Doors Alarm System	2006	957		20	48	48	136	11
12	Generator Repair	2007	2,721		20	272	272	340	12
13	Tadiran Ipx500 Telephone System	2008	43,547		20	3,266	3,266	3,266	13
14	Digital Video Multitplexer Recorder And Color Dome Camera	2008	2,693		20	90	90	90	14
15	Elevator Car Doors	2008	3,875		20	355	355	355	15
16	Furnish And Install Insulated Glass Window	2008	25,820		20	1,937	1,937	1,937	16
17	Cabinets	2008	2,900		20	193	193	193	17
18	Renovation For Dining Room And Residents' Room	2008	90,493		20	6,787	6,787	6,787	18
19	Furnish And Install Solid Iron Fence	2008	4,860		20	189	189	189	19
20	Upholster Cornice & Roller Shades And Re-Install	2008	27,819		20	2,318	2,318	2,318	20
21	Vinyl Floor Tile And Cove Base	2008	9,800		20	218	218	218	21
22	Additional Labor For Tile Installation	2008	370		20	4	4	4	22
23	Vinyl Tile Adhesives And Floor Patch Materials	2008	777		20	17	17	17	23
24	Renovation - Reception/Admission Office/Lobby/1St Floor	2008	49,033		20	817	817	817	24
25	Sample Roller Shade	2008	304		20	13	13	13	25
26	Renovation - 2Nd Floor Corridor/Dining Room/Rest Rooms	2008	59,571		20	1,986	1,986	1,986	26
27	Renovation - Wallcoverings/Flooring/1St & 2Nd Floor	2008	28,413		20	237	237	237	27
28	Replacing Exit Faces And Lightbox Lexan Faces	2008	9,670		20	81	81	81	28
29	Monitoring System	2008	1,753		20	175	175	175	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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8									8
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10									10
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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8									8
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10									10
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
7									7
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12M, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12N, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
5									5
6									6
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28									28
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12O, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	1
2									2
3									3
4									4
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12P, Carried Forward		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	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)		\$ 5,653,342	\$ 438,150		\$ 242,011	\$ (196,140)	\$ 2,745,932	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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	
	Bed* FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	234	1987	1980	\$ 3,173,042	\$ 239,575	39	\$ 95,250	\$ (144,325)	\$ 1,905,687	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		2004	11,647		20	582		5,249	9
10	Light Fixtures		2005	1,190		20	60	60	417	10
11	Light Fixtures		2005	1,190		20	60	60	417	11
12	Light Fixtures		2005	1,233		20	62	62	432	12
13	Light Fixtures		2005	808		20	40	40	269	13
14	Light Fixtures		2005	1,133		20	57	57	369	14
15	Light Fixtures		2005	850		20	43	43	263	15
16	Light Fixtures		2005	1,133		20	57	57	350	16
17	Light Fixtures		2005	1,180		20	59	59	384	17
18	Block Heater on Generator		2005	1,327		20	66	66	556	18
19	Celling Tiles		2005	650		20	33	33	120	19
20	Celling Tiles		2005	28,859		20	1,443	1,443	4,930	20
21	Boiler		2005	5,364		20	268	268	1,609	21
22	Water Pump		2005	3,246		20	162	162	1,028	22
23	Cabling and Phone Upgrades		2005	8,262		20	413	413	2,134	23
24	Plumbing Work		2005	678		20	34	34	232	24
25	Generator Work		2005	1,248		20	62	62	416	25
26	Data Cables		2005	1,040		20	52	52	321	26
27	Fire System Work		2005	1,670		20	84	84	700	27
28	Screen, Lint With Snap		2007	119		20	6	6	12	28
29	Duplex Receptacles		2007	650		20	33	33	65	29
30	Universal Wide Style Handrail		2007	3,458		20	173	173	346	30
31	Furnish Hardware - Audio And Video Cable		2007	2,500		20	125	125	250	31
32	Duro Last Roofing System		2007	17,750		20	888	888	1,775	32
33	Compressor		2007	16,445		20	822	822	1,645	33
34	Fire Alram (Repair)		2007	4,364		20	218	218	436	34
35	Smoke Detector And Alarm		2007	1,293		20	65	65	129	35
36	Waterflow Labor/Pipe Fitting Fire Alram		2007	3,940		20	197	197	394	36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

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	Walkway	2007	\$ 5,500	\$	20	\$ 275	\$ 275	\$ 550	37
38	Renovated Parking Lot	2007	6,800		20	340	340	680	38
39	Fire Alarm Control Panel	2007	9,252		20	463	463	925	39
40	2 Ccd Cameras	2007	1,853		20	93	93	185	40
41	Duro Lasting Roof Work	2007	17,750		20	888	888	1,775	41
42	Bristol/Modules For Chiller	2007	5,832		20	292	292	583	42
43	Compresor Replacer	2007	2,823		20	141	141	282	43
44	Elevator Work	2007	2,049		20	102	102	205	44
45	Doors	2007	1,425		20	71	71	143	45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,349,553	\$ 239,575		\$ 104,076	\$ (136,082)	\$ 1,936,261	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Allocated from 7257 N. Lincoln		2004	2004	\$ 115,986	\$ 2,974	35	\$ 3,314	\$ 340	\$ 16,984	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocated from Nucare			2003	943	34	20	47	13	242	9
10	Allocated from Nucare			2004	19,154	699	20	959	260	4,516	10
11	Allocated from Nucare			2005	1,136	41	20	57	16	219	11
12	Allocated from Nucare			2006	1,540	56	20	77	21	182	12
13	Allocated from Nucare			2008	1,623	-	20	81	81	81	13
14	Allocated from 7257 N. Lincoln			2004	10,573	844	20	682	(162)	2,259	14
15	Allocated from 7257 N. Lincoln			2005	2,305	265	20	115	(150)	519	15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning:

01/01/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9					
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
37		\$	\$		\$	\$	\$	37				
38								38				
39								39				
40								40				
41								41				
42								42				
43								43				
44								44				
45								45				
46								46				
47								47				
48								48				
49								49				
50								50				
51								51				
52								52				
53								53				
54								54				
55								55				
56								56				
57								57				
58								58				
59								59				
60								60				
61								61				
62								62				
63								63				
64								64				
65								65				
66								66				
67								67				
68								68				
69								69				
70	TOTAL (lines 4 thru 69)	\$	153,260	\$	4,913	\$	5,332	\$	419	\$	25,002	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr # 0039834 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	\$ 980,454	\$ 5,419	\$ 109,376	\$ 103,957	10	\$ 681,276	71
72	Current Year Purchases	53,919	79	4,942	4,863	10	4,942	72
73	Fully Depreciated Assets	240,902		83	83	10	240,902	73
74								74
75	TOTALS	\$ 1,275,275	\$ 5,498	\$ 114,401	\$ 108,903		\$ 927,120	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	Facility	1992 FORD VAN	1990	\$ 2,282	\$	\$	\$	5	\$	76
77										77
78										78
79										79
80	TOTALS			\$ 2,282	\$	\$	\$		\$	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)		\$ 7,015,405	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 443,648	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 356,412	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (87,237)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 3,673,052	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	INSTALL NEW COMPRESS - 2000	\$ 16,764	\$ 1,118	\$ 9,919	86
87	WATER FAUCETS - 2001	1,361	136	992	87
88	RESURFACE PK LOT/SIDEWALK - 200	2,778			88
89					89
90					90
91	TOTALS	\$ 20,903	\$ 1,254	\$ 10,911	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from Nucare				483			5
6								6
7	TOTAL				\$ 483			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: \$ 13,013 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 267,505	\$		\$ 267,505	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			139,570			139,570	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			290,214			290,214	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				461,220		461,220	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental			11,284		102,598	104,664		218,546	13
14	TOTAL			\$ 11,284		\$ 799,887	\$ 565,884		\$ 1,377,055	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 Jackson Square Nrsg & Rehab Ctr# 0039834Report Period Beginning: 01/01/08

Ending:

12/31/08

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,386	\$ 287,388	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	2,930,023	2,996,565	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	91,411	151,894	6
7	Other Prepaid Expenses	1,201	1,201	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	12,089	584,436	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,038,110	\$ 4,021,484	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		888,457	13
14	Buildings, at Historical Cost		3,333,738	14
15	Leasehold Improvements, at Historical Cost	1,772,633	6,364,904	15
16	Equipment, at Historical Cost	1,080,129	1,668,466	16
17	Accumulated Depreciation (book methods)	(1,751,545)	(5,393,615)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		183,438	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	54,080	54,080	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,155,297	\$ 7,099,468	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,193,407	\$ 11,120,952	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 381,285	\$ 381,285	26
27	Officer's Accounts Payable		198,244	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,100,000	2,100,000	29
30	Accrued Salaries Payable	475,068	475,068	30
31	Accrued Taxes Payable (excluding real estate taxes)	25,598	25,598	31
32	Accrued Real Estate Taxes(Sch.IX-B)		281,780	32
33	Accrued Interest Payable		53,201	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	22,424	22,424	35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	57,938	59,463	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,062,313	\$ 3,597,063	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		12,468,916	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 12,468,916	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,062,313	\$ 16,065,979	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,131,094	\$ (4,945,027)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,193,407	\$ 11,120,952	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,077,681	1
2	Restatements (describe):		2
3	Hazard Insurance	(10,484)	3
4	Medicare Bad Debt	(9,712)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,057,485	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	73,609	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)	\$ 73,609	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,131,094	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr# 0039834Report Period Beginning: 01/01/08Ending: 12/31/08**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,866,181	1
2	Discounts and Allowances for all Levels	(557,963)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,308,218	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,981,650	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,981,650	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	135,300	16
17	Sale of Drugs	734,085	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	39,026	19
20	Radiology and X-Ray	14,554	20
21	Other Medical Services	167,975	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,090,940	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	66	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 66	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	19,970	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 19,970	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,400,844	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,085,099	31
32	Health Care	4,272,536	32
33	General Administration	3,105,540	33
B. Capital Expense			
34	Ownership	2,285,376	34
C. Ancillary Expense			
35	Special Cost Centers	1,450,218	35
36	Provider Participation Fee	128,466	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,327,235	40
41	Income before Income Taxes (line 30 minus line 40)**	73,609	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 73,609	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 Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending:

12/31/08

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,985	2,091	\$ 106,877	\$ 51.11	1
2	Assistant Director of Nursing	1,187	1,269	49,621	39.10	2
3	Registered Nurses	24,170	24,170	692,953	28.67	3
4	Licensed Practical Nurses	53,331	58,261	1,352,765	23.22	4
5	CNAs & Orderlies	111,782	122,851	1,298,041	10.57	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	58	58	616	10.62	8
9	Activity Director	2,619	2,619	35,120	13.41	9
10	Activity Assistants	5,451	5,451	54,675	10.03	10
11	Social Service Workers	6,838	7,540	148,196	19.65	11
12	Dietician	3,394	3,927	74,417	18.95	12
13	Food Service Supervisor					13
14	Head Cook	4,985	5,642	59,811	10.60	14
15	Cook Helpers/Assistants	19,829	21,903	205,263	9.37	15
16	Dishwashers					16
17	Maintenance Workers	3,652	4,134	88,079	21.31	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,985	2,091	84,551	40.44	20
21	Assistant Administrator	1,469	1,469	28,242	19.23	21
22	Other Administrative	548	548	42,036	76.71	22
23	Office Manager					23
24	Clerical	18,941	20,717	289,434	13.97	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	9,700	9,700	99,617	10.27	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	3,092	3,294	84,445	25.64	33
34	TOTAL (lines 1 - 33)	275,016	297,735	\$ 4,794,759 *	\$ 16.10	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	585	\$ 13,005	01-03	35
36	Medical Director	Monthly	34,000	09-03	36
37	Medical Records Consultant	Monthly	4,320	10-03	37
38	Nurse Consultant	244	4,866	10-03	38
39	Pharmacist Consultant	Monthly	3,705	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	24	1,320	11-03	44
45	Social Service Consultant	35	1,898	12-03	45
46	Other(specify)				46
47	Therapy Consultant	83	6,556	10a-03	47
48					48
49	TOTAL (lines 35 - 48)	971	\$ 69,670		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	996	34,013	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	996	\$ 34,013		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

0039834

Report Period Beginning: 01/01/08

Ending: 12/31/08

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		
Farhat Sharif	Administrator	0	\$ 84,551	Workers' Compensation Insurance	\$ 186,441	IDPH License Fee	\$ 995		
Connie Ortega	Assist. Admin.	0	28,242	Unemployment Compensation Insurance	52,423	Advertising: Employee Recruitment	36,541		
Kathleen Brander	Director of Reg. Mgmt.	0	11,265	FICA Taxes	350,256	Health Care Worker Background Check			
Marilyn Flaherty	VP of Medicare Rimb.	0	15,064	Employee Health Insurance	236,658	(Indicate # of checks performed 400)	4,000		
Gerry Jenich	CEO	0	15,706	Employee Meals	18,962	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		IL Council on LTC	8,320		
				Other Employee Benefits	23,568	IL Association of HC Facilities	2,808		
				City Payroll Tax	8,052	Subscriptions	2,289		
				Union Pension Expense	28,707	Licenses & Fees	3,617		
				Dental Insurance	7,717	See Supplemental Schedule	463		
				401K Matching Expense	8,078	Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)		
\$ 154,828				\$ 920,862			\$ 59,033		
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 - NuCare Services Corp.			\$ 997,099				Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense		1,559
\$ 997,099				\$			Allocated from NuCare		1,026
C. Professional Services							Entertainment Expense		
Vendor/Payee	Type		Amount				()		
Frost, Ruttenberg & Rothblatt	Accounting		\$ 26,115				(agree to Sch. V, line 24, col. 8)		
CDW	Computer Expense		3,032				\$ 2,585		
Emdeon	Computer Expense		1,011						
Giftwrap	Computer Expense		8,657						
Goliath	Computer Expense		236						
HDSI	Computer Expense		8,254						
PSD Solutions	Computer Expense		18,642						
Transworld Systems	Computer Expense		700						
Michigan Peer Review	Arbitration Fees		820						
Diverse Business Concepts	Business Consulting		3,133						
Personnel Planners	Unemployment Consult.		8,100						
See Supplemental Schedule			93,738						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL					
\$ 172,436				\$					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Facility Name & ID Number Jackson Square Nrsg & Rehab Ctr

Report Period Beginning: 01/01/08 Ending:

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC - \$16,860
- (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? 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. \$ 50,208 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. \$ 128,466
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. \$ 18,962 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT