

Facility Name & ID Number Rest Haven Central

0007534 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 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	95	Skilled (SNF)	95	34,770	1
2		Skilled Pediatric (SNF/PED)			2
3	98	Intermediate (ICF)	98	35,868	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	193	TOTALS	193	70,638	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	2,106	2,618	23,484	28,208	8
9	SNF/PED					9
10	ICF	17,220	10,277	114	27,611	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,326	12,895	23,598	55,819	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.02%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

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 Note: Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
 YES NO

I. On what date did you start providing long term care at this location?
 Date started 02/10/1960

J. Was the facility purchased or leased after January 1, 1978?
 YES Date N/A NO

K. Was the facility certified for Medicare during the reporting year?
 YES NO If YES, enter number of beds certified 95 and days of care provided 21,100

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Rest Haven Central # 0007534 Report Period Beginning: 01/01/2008 Ending: 12/31/2008

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	2,592	111,216	737,528	851,336	851,336		851,336			1
2	Food Purchase		536,415		536,415	536,415	8,817	545,232			2
3	Housekeeping	352,060	72,631		424,691	424,691		424,691			3
4	Laundry	63,014	36,912		99,926	99,926		99,926			4
5	Heat and Other Utilities			253,659	253,659	253,659	20,263	273,922			5
6	Maintenance	228,275		304,195	532,470	532,470	4,818	537,288			6
7	Other (specify):* Mgmt. Co Benefits						144	144			7
8	TOTAL General Services	645,941	757,174	1,295,382	2,698,497	2,698,497	34,042	2,732,539			8
	B. Health Care and Programs										
9	Medical Director			16,080	16,080	16,080		16,080			9
10	Nursing and Medical Records	4,252,491	711,047	418,180	5,381,718	5,381,718		5,381,718			10
10a	Therapy			1,555,406	1,555,406	1,555,406		1,555,406			10a
11	Activities	155,103	12,168		167,271	167,271		167,271			11
12	Social Services	207,139	100	5,115	212,354	212,354		212,354			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,614,733	723,315	1,994,781	7,332,829	7,332,829		7,332,829			16
	C. General Administration										
17	Administrative			1,376,412	1,376,412	1,376,412	(1,273,674)	102,738			17
18	Directors Fees										18
19	Professional Services			247,790	247,790	247,790	17,766	265,556			19
20	Dues, Fees, Subscriptions & Promotions			51,005	51,005	51,005	1,983	52,988			20
21	Clerical & General Office Expenses	381,619	77,171	71,034	529,824	529,824	513,711	1,043,535			21
22	Employee Benefits & Payroll Taxes			1,018,395	1,018,395	1,018,395		1,018,395			22
23	Inservice Training & Education			109	109	109		109			23
24	Travel and Seminar			569	569	569	15,755	16,324			24
25	Other Admin. Staff Transportation			2,021	2,021	2,021	4,363	6,384			25
26	Insurance-Prop.Liab.Malpractice			361,780	361,780	361,780	3,289	365,069			26
27	Other (specify):* Mgmt. Co Benefits						180,566	180,566			27
28	TOTAL General Administration	381,619	77,171	3,129,115	3,587,905	3,587,905	(536,241)	3,051,664			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,642,293	1,557,660	6,419,278	13,619,231	13,619,231	(502,199)	13,117,032			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 Rest Haven Central

#0007534

Report Period Beginning:

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Ending:

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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			430,983	430,983		430,983	53,659	484,642			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			206,968	206,968		206,968	(11,791)	195,177			32
33	Real Estate Taxes							7,189	7,189			33
34	Rent-Facility & Grounds							6,513	6,513			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			637,951	637,951		637,951	55,570	693,521			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,068,891		1,068,891		1,068,891		1,068,891			39
40	Barber and Beauty Shops	8,425			8,425		8,425		8,425			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			105,958	105,958		105,958		105,958			42
43	Other (specify):* Non-allowable cost			899,343	899,343		899,343	(899,343)				43
44	TOTAL Special Cost Centers	8,425	1,068,891	1,005,301	2,082,617		2,082,617	(899,343)	1,183,274			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,650,718	2,626,551	8,062,530	16,339,799		16,339,799	(1,345,972)	14,993,827			45

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

**See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

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	(9,096)	2		4
5	Telephone, TV & Radio in Resident Rooms	(16,109)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	5,481	30		9
10	Interest and Other Investment Income	(19,861)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(9,000)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(248,375)	43		24
25	Fund Raising, Advertising and Promotional	(1,856)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(16,202)	43		28
29	Other-Attach Schedule See Pg 5A	(622,372)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (937,390)		\$	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)	(408,582)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (408,582)		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,345,972)		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.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	

Rest Haven Central

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Disallow non-allowable Lab Expense	\$ (58,515)	43	1
2	Disallow non-allowable X-Ray Expense	(80,314)	43	2
3	Disallow non-allowable Chamber dues	(180)	20	3
4	Disallow Interehab Physiatry	(119,160)	43	4
5	Disallow non-allowable residents welfare	(35,578)	43	5
6	Disallow non-allowable marketing expense	(323,220)	43	6
7	Disallow non-allowable accretion expense	(4,385)	43	7
8	Offset office income against related expense	(2,738)	21	8
9	To capitalize Repair Cost over \$2,500	1,718	6	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(622,372)		49

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
<u>Rest Haven Illiana Christian Convalescent Home</u>		<u>Rest Haven Central</u>	<u>Palos Heights</u>	<u>Holland Home</u>	<u>South Holland</u>	<u>Sheltered Care</u>
		<u>Rest Haven South</u>	<u>South Holland</u>	<u>Village Woods</u>	<u>Crete</u>	<u>Independent Ret.</u>
		<u>Rest Haven West</u>	<u>Downers Grove</u>	<u>Providence Mgmt. & Development Co.</u>	<u>Tinley Park</u>	<u>Management Co.</u>
		<u>Haven Park</u>	<u>Zeeland, MI</u>	<u>Providence Home</u>		
				<u>Health Care</u>	<u>Tinley Park</u>	<u>Home Health</u>
				<u>Saratoga Grove</u>	<u>Downers Grove</u>	<u>Supportive Living</u>

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	2 <u>Food</u>	\$	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	\$ 17,913	\$ 17,913	1
2	V	5 <u>Utilities</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	20,263	20,263	2
3	V	6 <u>Maintenance - salary</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	493	493	3
4	V	6 <u>Maintenance - Other</u>	3,720	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	6,327	2,607	4
5	V	7 <u>Mgmt allocation of ee benefits</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	144	144	5
6	V	17 <u>Administrative</u>	1,376,412	<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	102,738	(1,273,674)	6
7	V	19 <u>Professional services</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	17,766	17,766	7
8	V	20 <u>Dues, fees & subscriptions</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	2,163	2,163	8
9	V	21 <u>Clerical & general - salary</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	465,636	465,636	9
10	V	21 <u>Clerical & general - Other</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	64,184	64,184	10
11	V	24 <u>Travel & seminar</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	15,755	15,755	11
12	V	25 <u>Other admin. Staff transportation</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	4,363	4,363	12
13	V	26 <u>Insurance-prop., liab. & malpractice</u>		<u>Rest Haven Illiana Christian Convalescent Home</u>	100.00%	3,289	3,289	13
14	Total		\$ 1,380,132			\$ 721,034	\$ * (659,098)	14

* 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	27 Mgmt allocation of ee benefits	\$	Rest Haven Illiana Christian Convalescent Home	100.00%	\$ 180,566	\$	180,566	15
16	V	30 Depreciation		Rest Haven Illiana Christian Convalescent Home	100.00%	48,178		48,178	16
17	V	32 Interest expense		Rest Haven Illiana Christian Convalescent Home	100.00%	8,070		8,070	17
18	V	33 Real estate taxes		Rest Haven Illiana Christian Convalescent Home	100.00%	7,189		7,189	18
19	V	34 Rent - facility & grounds		Rest Haven Illiana Christian Convalescent Home	100.00%	6,513		6,513	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		\$			\$ 250,516	\$ *	250,516	39

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

Facility Name & ID Number

Rest Haven Central

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Report Period Beginning:

01/01/2008

Ending:

12/31/2008

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1									\$		1	
2											2	
3											3	
4											4	
5	N/A - Voluntary Board with no compensation. See Attached Schedule 7A											5
6											6	
7											7	
8											8	
9											9	
10											10	
11											11	
12											12	
13								TOTAL	\$		13	

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

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Report Period Beginning:

01/01/2008

Ending: 2/31/2008

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Rest Haven Illiana Christian Conv. Home
 Street Address 18601 North Creek Drive
 City / State / Zip Code Tinley Park, IL 60477
 Phone Number (708) 342-8100
 Fax Number (708) 342-8006

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Accumulated Cost B	101,969,829	18	\$ 122,073	\$ 14,963,385	\$ 17,913	1
2	5	Utilities	Accumulated Cost B	101,969,829	18	138,083	14,963,385	20,263	2
3	6	Maintenance - salary	Accumulated Cost B	101,969,829	18	3,361	14,963,385	493	3
4	6	Maintenance	Accumulated Cost B	101,969,829	18	43,114	14,963,385	6,327	4
5	7	Mgmt allocation of ee benefits	Accumulated Cost B	101,969,829	18	983	14,963,385	144	5
6	17	Administrative	Direct Cost A	1	1,031,925	1,031,925	1	102,738	6
7	19	Professional services	Accumulated Cost B	101,969,829	18	121,068	14,963,385	17,766	7
8	20	Dues, fees & subscriptions	Accumulated Cost B	101,969,829	18	14,738	14,963,385	2,163	8
9	21	Clerical & general - salary	Accumulated Cost B	101,969,829	18	3,173,135	3,173,135	465,636	9
10	21	Clerical & general - Other	Accumulated Cost B	101,969,829	18	437,391	14,963,385	64,184	10
11	24	Travel & seminar	Accumulated Cost B	101,969,829	18	107,366	14,963,385	15,755	11
12	25	Other admin. Staff transportation	Accumulated Cost B	101,969,829	18	29,729	14,963,385	4,363	12
13	26	Insurance-prop., liab. & malpract	Accumulated Cost B	101,969,829	18	22,414	14,963,385	3,289	13
14	27	Mgmt allocation of ee benefits	Accumulated Cost B	101,969,829	18	1,230,489	14,963,385	180,566	14
15	30	Depreciation	Accumulated Cost B	101,969,829	18	328,312	14,963,385	48,178	15
16	32	Interest expense	Accumulated Cost B	101,969,829	18	54,997	14,963,385	8,070	16
17	33	Real estate taxes	Accumulated Cost B	101,969,829	18	48,990	14,963,385	7,189	17
18	34	Rent - facility & grounds	Accumulated Cost B	101,969,829	18	44,384	14,963,385	6,513	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 6,952,552	\$ 4,208,421		\$ 971,550	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

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0007534

Report Period Beginning:

01/01/2008

Ending:

12/31/2008

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		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
A. Directly Facility Related																
Long-Term																
1	Tax Exempt Bonds		X	Mortgage & Additions	Varies	11/01/04	\$ 4,800,000	\$ 4,471,200	10/31/34	Variable	\$ 206,968	1				
2												2				
3												3				
4												4				
5												5				
Working Capital																
6												6				
7												7				
8												8				
9	TOTAL Facility Related						\$ 4,800,000	\$ 4,471,200			\$ 206,968	9				
B. Non-Facility Related*																
10												10				
11										Disallow non-care related interest	(19,861)	11				
12										Allocated from Home Office	8,070	12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$ (11,791)	14				
15	TOTALS (line 9+line14)						\$ 4,800,000	\$ 4,471,200			\$ 195,177	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ No Line # N/A

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2007 report.			\$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2007	\$	N/A	2
3. Under or (over) accrual (line 2 minus line 1).			\$		3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		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.				7,189	
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7,189	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2003	_____	8		
	2004	_____	9		
	2005	_____	10		
	2006	_____	11		
	2007	_____	12		
Real Estate taxes are allocated from a for-profit management entity.					
				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

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 Rest Haven Central COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0007534

CONTACT PERSON REGARDING THIS REPORT Bill DeYoung

TELEPHONE (708) 342-8100 FAX #: (708) 348-8006

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>19-09-01-203-007-0000</u>	<u>Home Office Building</u>	\$ <u>64,674.16</u>	\$ <u>7,189.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>64,674.16</u>	\$ <u>7,189.00</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/2008 Ending:

12/31/2008

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,845 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

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

Nature of Costs: N/A

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>441,662</u>	<u>1960</u>	<u>\$ 30,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	441,662		\$ 30,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	50		1960	\$ 341,041	\$	40	\$	\$	\$ 341,041	4
5	50		1962	122,119		40			122,119	5
6			1963	86,546		40			86,546	6
7	93		1967	585,862		40			585,862	7
8			1975	147,301	3,683	40	3,683		125,201	8
Improvement Type**										
9	Improvements		1967	312,475		40			312,475	9
10	Improvements		1970	74,824	1,871	40	1,871		72,969	10
11	Improvements		1971	10,740	269	40	269		10,222	11
12	Improvements		1972	3,992	100	40	100		3,700	12
13	Improvements		1973	2,002	50	40	50		1,767	13
14	Improvements		1974	1,001	25	40	25		855	14
15	Improvements		1976	8,418	210	40	210		6,820	15
16	Improvements		1977	1,073	27	40	27		846	16
17	Improvements		1979	450	11	40	11		330	17
18	Improvements		1980	629	16	40	16		464	18
19	Improvements		1982	3,077	77	40	77		2,079	19
20	Improvements		1983	4,063	102	40	102		2,652	20
21	Improvements		1984	11,366	284	40	284		7,100	21
22	Improvements		1985	5,552	139	40	139		3,336	22
23	Improvements		1986	308,545	7,714	40	7,714		177,422	23
24	Improvements		1987	242,285	6,057	40	6,057		133,254	24
25	Improvements		1988	144,720	3,618	40	3,618		64,646	25
26	Improvements		1989	75,090	1,877	40	1,877		37,531	26
27	Improvements		1990	258,016	6,450	40	6,450		125,930	27
28	Improvements		1991	88,476	2,212	40	2,212		41,548	28
29	Improvements		1992	51,572	1,289	40	1,289		21,913	29
30	Improvements		1993	283,946	7,099	40	7,099		114,173	30
31	Improvements		1994	396,618	9,915	40	9,915		149,739	31
32	Improvements		1995	207,113	5,526	40	5,526		73,870	32
33	Improvements		1995	13,913	928	15	928		12,528	33
34	Parking Lot Expansion		1996	74,714	1,868	40	1,868		23,350	34
35	Wing C & D Renovations		1996	226,501	5,662	40	5,662		70,775	35
36			1996	279,308	6,982	40	6,982		87,275	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 Rest Haven Central

0007534

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Dental Office Renovations	1996	\$ 4,642	\$ 310	15	\$ 310		\$ 3,875	37
38	Lighting System	1996	49,263	1,232	40	1,232		15,400	38
39	Architect Fees	1996	13,512	338	40	338		4,225	39
40	Alarm System	1996	4,704	314	15	314		3,925	40
41	Whirlpool Renovation	1996	11,914	794	15	794		9,925	41
42	Door	1996	656	44	15	44		550	42
43	Unit I & II Renovation	1996	22,981	574	40	574		7,175	43
44	Landscaping	1997	5,984	398	15	398		4,577	44
45	Unit I A & B remodel:Carpentry, elec. Plumb	1997	236,778	9,472	25	9,472		108,929	45
46	Unit I C & D remodel:Carpentry, elec. plumb.	1997	211,804	8,472	25	8,472		97,428	46
47	Unit I Whirlpool Renovation	1997	3,264	130	25	130		1,495	47
48	Unit II Whirlpool Renovation	1997	3,910	156	25	156		1,794	48
49	Plumbing	1997	1,595	64	25	64		736	49
50	Unit II Laundry Room Cabinets	1997	729	30	25	30		345	50
51	Chapel Roof	1997	8,750	350	25	350		4,025	51
52	Ramp Entrance	1997	32,456	1,298	25	1,298		14,927	52
53	Employee Patio	1997	3,975	159	25	159		1,829	53
54	Ramp Curbing	1997	1,396	56	25	56		644	54
55	Stairwell Doors	1997	1,833	74	25	74		851	55
56	Handicap Ramp	1997	12,166	486	25	486		5,589	56
57	Medical Supply Room Renovation	1997	20,773	830	25	830		9,545	57
58	Unit II A & B remodel:Carpentry, fire protection	1997	78,500	3,140	25	3,140		36,110	58
59	A & B Basement Remodeling	1997	2,331	94	25	94		1,081	59
60	Unit II Storage Room	1997	3,458	138	25	138		1,587	60
61	Unit I A & B remodel:Carpentry, elec., tile	1998	18,389	736	25	736		17,638	61
62	Unit II Handicap Ramp	1998	2,002	80	25	80		840	62
63	Unit II Storage Room	1998	8,807	352	25	352		3,696	63
64	Unit II A & B Bsmnt remodel:Carpty, elec, plumb.	1998	83,634	3,345	25	3,345		35,123	64
65	Unit I A & B remodel:Carpty,plmg, elec.	1998	19,906	796	25	796		8,358	65
66	Unit II A & B Bsmt remodel:Carpty & fire prot.	1998	10,676	427	25	427		4,484	66
67	Design Plan for Renovation	1998	706	28	25	28		294	67
68	Unit II A & B Bsmt remodel:Carpentry & fee	1998	2,314	93	25	93		976	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,257,156	\$ 108,871		\$ 108,871		\$ 3,228,314	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,257,156	\$ 108,871		\$ 108,871	\$	\$ 3,228,314	1
2	Painting for Renovation	1998	3,873	154	25	154		1,617	2
3	Unit I A & B remodel:Carpty,& finishing	1998	20,171	806	25	806		8,463	3
4	Carpeting	1998	13,997		5			13,997	4
5	Unit I A & B remodel:Carpty, plmg, fire	1998	8,026	322	25	322		3,381	5
6	Unit II Patio /Alzheimer's Garden	1998	49,519	1,980	25	1,980		20,790	6
7	Hot Water Heater	1998	831	56	15	56		588	7
8	Roof	1998	991	100	10	100		1,050	8
9	A/C Circulator	1998	1,115	74	15	74		777	9
10	Chimney Vent	1998	519	20	25	20		210	10
11	Fascia	1998	789	32	25	32		336	11
12	Smoke Detectors	1998	1,081	72	15	72		756	12
13	Speed Bumps for Parking Lot	1998	781		5			781	13
14	Heating & Cooling System	1998	34,826	1,394	25	1,394		14,637	14
15	Nurses' Alarm System	1998	13,917	556	25	556		5,838	15
16	Piping	1998	682	28	25	28		294	16
17	Patio	1999	10,472	262	40	262		2,489	17
18	Carpeting	1999	6,283	628	10	628		5,966	18
19	Electrical Generator	1999	66,394	6,640	10	6,640		63,080	19
20	Wall Firestopping	1999	15,000	1,500	10	1,500		14,250	20
21	Interior design fee	1999	228	22	10	22		209	21
22	Electrical	1999	4,383	438	10	438		4,161	22
23	Wall Firestopping	1999	35,000	3,500	10	3,500		33,250	23
24	Switchboard	1999	5,696	570	10	570		5,415	24
25	Landscaping	1999	48,376	1,210	10	1,210		11,495	25
26	Parking Lot	1999	8,610	216	40	216		2,052	26
27	Air Conditioners	1999	80,030	8,004	40	8,004		76,038	27
28	Boiler Repairs	1999	9,060		10	906	906	8,608	28
29	Landscaping	2000	10,704	712	15	712		6,052	29
30	Patio Shelter	2000	5,150	256	20	256		2,176	30
31	Garden	2000	7,768	516	15	516		4,386	31
32	Benches	2000	958	94	10	94		799	32
33	Lobby remodel	2000	102,660	10,266	10	10,266		87,261	33
34	TOTAL (lines 1 thru 33)		\$ 5,825,046	\$ 149,299		\$ 150,205	\$ 906	\$ 3,629,516	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,825,046	\$ 149,299		\$ 150,205	\$ 906	\$ 3,629,516	1
2	Dining Room Renovation	2000	6,269	416	15	416		3,536	2
3	Wing Renovation	2000	102,095	2,552	40	2,552		21,692	3
4	Boiler and Pump	2000	10,450	696	15	696		5,916	4
5	Ansul	2000	3,728	248	15	248		2,108	5
6	Generator	2000	8,629	430	20	430		3,655	6
7	Fire Alarm System	2000	10,135	252	40	252		2,142	7
8	Exhaust Fan	2000	2,780	184	15	184		1,564	8
9	Landscaping	2001	5,680		5	(1,704)	(1,704)	5,680	9
10	Lobby remodel	2001	41,806	1,045	40	1,045		7,838	10
11	A-Wing remodel	2001	51,393	1,285	40	1,285		9,638	11
12	Sinks	2001	5,165	344	15	344		2,580	12
13	Doors	2001	5,278	352	15	352		2,640	13
14	Ejector Pump	2001	9,674	645	15	645		4,838	14
15	Automatic door	2001	4,817	345	7	345		4,817	15
16	Dining Room Renovation	2001	3,076	222	7	222		3,076	16
17	Exam Room Decoration	2001	14,068	1,003	7	1,003		14,068	17
18	Sewage Pump	2002	718	48	15	48		312	18
19	Whirlpool renovation	2002	2,177	145	15	145		943	19
20	Roof renovation	2002	90,250	9,025	10	9,025		58,663	20
21	Code Alert	2002	3,164	316	10	316		2,054	21
22	Firestopping work	2002	3,108	78	40	78		507	22
23	Dining Room Renovation	2002	135,527	3,388	40	3,388		22,022	23
24	Cabinets	2002	4,928	704	7	704		4,576	24
25	Blinds	2002	1,045	149	7	149		969	25
26	File cabinets	2002	2,327	332	7	332		2,158	26
27	Furniture	2002	1,814	259	7	259		1,684	27
28	Dining Room Renovation	2003	17,358	2,480	7	2,480		13,505	28
29	Lights	2003	20,442	1,022	20	1,022		5,621	29
30	Roof renovation	2003	152,000	15,200	10	15,200		83,600	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,544,947	\$ 192,464		\$ 191,666	\$ (798)	\$ 3,921,918	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,544,947	\$ 192,464		\$ 191,666	\$ (798)	\$ 3,921,918	1
2	Menu boards	2003	2,160	216	10	216		1,188	2
3	Carpeting	2003	5,957	851	7	851		4,681	3
4	Sliding doors	2003	2,100	210	10	210		1,155	4
5	Wander system	2003	21,630	1,082	20	1,082		6,461	5
6									6
7	Tile	2004	24,492	2,450	10	2,450		11,025	7
8	Door	2004	4,579	458	10	458		2,061	8
9	Basement restroom	2004	37,076	927	40	927		5,562	9
10	Lights/shades	2004	3,562	178	20	178		1,068	10
11	Awning	2004	10,790	1,079	10	1,079		4,856	11
12	Shades	2004	1,960	280	7	280		1,260	12
13	Exit ramps	2004	5,450	363	15	363		1,634	13
14									14
15	Fire Door	2005	5,637	564	10	564		1,974	15
16	Storm Sewer improvements	2005	42,800	2,140	20	2,140		7,490	16
17	Water Heaters	2005	8,808	588	15	588		2,058	17
18	Patio and Major Landscaping Improvements	2005	16,805	1,120	15	1,120		3,920	18
19	Lights	2005	16,708	836	20	836		2,926	19
20	Unit 1 basement Improvements	2005	4,165	208	20	208		728	20
21	Elevator	2005	28,163	1,408	20	1,408		4,928	21
22	Unit 1 basement windows	2005	7,750	194	40	194		679	22
23	Wallpaper	2005	8,185	1,170	7	1,170		4,095	23
24	Baseboards	2005	1,078	154	7	154		539	24
25	Dock flooring	2005	2,000	286	7	286		1,001	25
26	Window Coverings	2005	13,162	1,880	7	1,880		6,580	26
27	5 Ton 3 Phase Condensing Unit	2005	2,696	135	20	135		472	27
28	Carpeting	2005	1,254	63	20	63		220	28
29	Electric Door Unit	2005	1,087	54	20	54		189	29
30	PC Disposer	2005	2,699	135	20	135		472	30
31	Electric Door Unit	2005	1,529	76	20	76		266	31
32	Nurse Call System	2005	7,749	387	20	387		1,355	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,836,978	\$ 211,956		\$ 211,158	\$ (798)	\$ 4,002,761	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 6,836,978	\$ 211,956		\$ 211,158	\$ (798)	\$ 4,002,761	1
2	Parking Lot Lights	2005	2,940	196	15	196		686	2
3	Patio & Drainage Improvements	2005	10,958	731	15	731		2,558	3
4	Driveway	2005	29,377	1,469	20	1,469		5,141	4
5	Elevator	2006	18,897	472	20	472		1,416	5
6	Security Alarm System	2006	115,751	5,788	10	5,788		17,364	6
7	Nurse Call System	2006	123,550	8,825	7	8,825		26,475	7
8	5 Ton Rooftop Water Heater/Circulation Pump	2006	10,954	365	15	365		1,095	8
9	Asbestos Retirement Obligation	2006	97,309	6,951	7	6,951		20,853	9
10	Whirlpool Tub	2006	41,350	1,378	15	1,378		4,134	10
11	CSH Heating Unit	2006	3,750	125	15	125		375	11
12	Dock Door	2006	3,959	99	20	99		297	12
13	Central Air Unit	2006	5,677	189	15	189		567	13
14	Auto Door Opener	2006	2,200	110	10	110		330	14
15	New Phone System	2007	99,032	9,903	10	9,903		14,855	15
16	Cabnets Remodel	2007	4,686	312	15	312		468	16
17	Front Desk Cabinets	2007	13,428	671	20	671		1,007	17
18	Sump Pump	2007	9,240	616	15	616		924	18
19	Fire Panel	2007	16,950	1,695	10	1,695		2,543	19
20	HVAC Fixed	2007	11,325	755	15	755		1,133	20
21	Door Installed	2007	3,320	221	15	221		332	21
22	Outlets	2007	10,620	5,310	2	5,310		7,965	22
23	Foyer Windows and Cabinets	2007	5,530	277	20	277		415	23
24	Boiler Repairs	2007	114,664	7,644	15	7,644		11,466	24
25	Dinning Windows & Kickplates	2007	4,894	245	20	245		367	25
26	Waterproof Basement	2007	3,300	220	15	220		330	26
27	Doors and Cabinets Installed	2007	6,572	329	20	329		493	27
28	HVAC C&D Wing Piping	2007	85,642	2,141	40	2,141		3,212	28
29	Audio Station, Shades, Control Box	2007	3,168	453	7	453		679	29
30	Sign Repair	2007	2,840		20	142	142	213	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,698,861	\$ 269,446		\$ 268,790	\$ (656)	\$ 4,130,454	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,698,861	\$ 269,446		\$ 268,790	\$ (656)	\$ 4,130,454	1
2									2
3	Unit 2 lobby - remove wall & replace flooring	2008	19,750	247	40	247		247	3
4	Install sprinkler system in Chapel	2008	23,175	290	40	290		290	4
5	Elec. Units - 2 carts	2008	5,240	131	20	131		131	5
6	HVAC - fan coils	2008	42,386	1,060	20	1,060		1,060	6
7	A/C unit	2008	5,292	132	20	132		132	7
8									8
9	Pipe railings	2008	5,298	177	15	177		177	9
10	Insulate hot water piping	2008	4,348	145	15	145		145	10
11	Commercial doors	2008	9,360	312	15	312		312	11
12	Reconnect new RTU and replace air handlers	2008	39,719	1,324	15	1,324		1,324	12
13	5 ton HVAC - rooftop unit	2008	9,788	326	15	326		326	13
14									14
15	Unit 2 lobby - carpeting	2008	14,161	1,012	7	1,012		1,012	15
16	Wallpaper	2008	9,000	643	7	643		643	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	Allocated from Home Office	2008	617,380			23,979	23,979	102,153	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,503,758	\$ 275,245		\$ 298,568	\$ 23,323	\$ 4,238,406	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	\$ 1,969,666	\$ 145,730	\$ 151,867	\$ 6,137	Various	\$ 1,562,010	71
72	Current Year Purchases	131,638	10,008	10,008		3-10	10,008	72
73	Fully Depreciated Assets	2,493,580					2,493,580	73
74	Allocation from Home Office	594,938		23,504	23,504		486,551	74
75	TOTALS	\$ 5,189,822	\$ 155,738	\$ 185,379	\$ 29,641		\$ 4,552,149	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	Allocation from Home Office			\$ 8,389	\$	\$ 695	\$ 695		\$ 5,855	76
77										77
78										78
79										79
80	TOTALS			\$ 8,389	\$	\$ 695	\$ 695		\$ 5,855	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)	\$ 13,731,969	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 430,983	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 484,642	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 53,659	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,796,410	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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							5
6	<u>Allocated from Home Office</u>			<u>6,513</u>			6
7	TOTAL			\$ <u>6,513</u>			7

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 N/A
by the length of the lease N/A.

9. Option to Buy: YES NO Terms: N/A *

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: \$ N/A Description: N/A

(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			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2009</u>	\$ _____
13.	<u>/2010</u>	\$ _____
14.	<u>/2011</u>	\$ _____

* 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>It is the policy of this facility to only hire certified nurses aides. 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	10A(3)	hrs	\$	11,627	\$ 697,646	\$	11,627	\$ 697,646	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		4,382	262,919		4,382	262,919	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		9,914	594,841		9,914	594,841	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				1,068,891		1,068,891	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$	25,923	\$ 1,555,406	\$ 1,068,891	25,923	\$ 2,624,297	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 Rest Haven Central

0007534

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2008

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,500	\$ 1,500	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 421,807)	4,981,155	4,981,155	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	17,697	17,697	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,000,352	\$ 5,000,352	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000	30,000	13
14	Buildings, at Historical Cost	7,953,174	8,503,758	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,687,452	5,198,211	16
17	Accumulated Depreciation (book methods)	(9,896,837)	(8,796,410)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,773,789	\$ 4,935,559	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,774,141	\$ 9,935,911	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 971,881	\$ 971,881	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	73,882	73,882	30
31	Accrued Taxes Payable (excluding real estate taxes)	35,977	35,977	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to/from Related Entities	6,312,819	6,312,819	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 7,394,559	\$ 7,394,559	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable		4,471,200	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Long-Term Liabilities	135,815	135,815	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 135,815	\$ 4,607,015	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,530,374	\$ 12,001,574	46
47	TOTAL EQUITY(page 18, line 24)	\$ 243,767	\$ (2,065,663)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,774,141	\$ 9,935,911	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,137,923	1
2	Restatements (describe):		2
3	Prior Period Adjustment		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,137,923	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(894,157)	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) Rounding	1	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (894,156)	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)	\$ 243,767	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 13,761,716	1
2	Discounts and Allowances for all Levels	(3,376,495)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,385,221	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,695,463	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,695,463	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	9,096	14
15	Telephone, Television and Radio	16,109	15
16	Rental of Facility Space		16
17	Sale of Drugs	1,068,676	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	68,179	19
20	Radiology and X-Ray	52,172	20
21	Other Medical Services	142,558	21
22	Laundry	4,027	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,360,817	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Other Income</u>	4,141	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,141	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,445,642	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,698,497	31
32	Health Care	7,332,829	32
33	General Administration	3,587,905	33
	B. Capital Expense		
34	Ownership	637,951	34
	C. Ancillary Expense		
35	Special Cost Centers	1,976,659	35
36	Provider Participation Fee	105,958	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,339,799	40
41	Income before Income Taxes (line 30 minus line 40)**	(894,157)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (894,157)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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 Rest Haven Central

0007534

Report Period Beginning: 01/01/2008

Ending: 12/31/2008

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	552	560	\$ 25,577	\$ 45.67	1
2	Assistant Director of Nursing	1,912	1,920	57,869	30.14	2
3	Registered Nurses	32,755	34,931	1,002,712	28.71	3
4	Licensed Practical Nurses	41,071	42,396	994,282	23.45	4
5	CNAs & Orderlies	143,569	151,991	2,083,259	13.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,072	2,080	37,603	18.08	9
10	Activity Assistants	9,201	9,649	117,500	12.18	10
11	Social Service Workers	10,195	11,040	207,139	18.76	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	341	341	2,592	7.60	15
16	Dishwashers					16
17	Maintenance Workers	12,843	13,263	228,275	17.21	17
18	Housekeepers	28,964	30,061	352,060	11.71	18
19	Laundry	4,578	5,033	63,014	12.52	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,848	1,984	31,840	16.05	23
24	Clerical	23,194	24,407	349,779	14.33	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	5,949	6,167	88,792	14.40	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beautician</u>	634	693	8,425	12.16	33
34	TOTAL (lines 1 - 33)	319,678	336,516	\$ 5,650,718 *	\$ 16.79	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			35	
36	Medical Director	Monthly	16,080	9(3)	36
37	Medical Records Consultant	Monthly	4,295	10(3)	37
38	Nurse Consultant	Monthly	30,622	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	Monthly	1,733	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 52,730		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	4,578	\$ 242,613	10(3)	50
51	Licensed Practical Nurses	3,516	140,650	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	8,094	\$ 383,263		53

SEE ACCOUNTANTS' COMPILATION REPORT

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	
Carol Shaw Burns	Administrator	0	\$ 102,738	Workers' Compensation Insurance	\$ 152,582	IDPH License Fee	\$ 995	
				Unemployment Compensation Insurance	59,120	Advertising: Employee Recruitment	24,554	
				FICA Taxes	417,129	Health Care Worker Background Check		
				Employee Health Insurance	280,445	(Indicate # of checks performed <u>96</u>)	1,846	
Amount paid out of home office, allocated in column 7				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions	4,205	
				Employee Education	2,544	JCAHO Exp	9,168	
				Employee Welfare	44,076	LSN Dues	9,756	
				Employee Uniforms	328	Misc Dues	481	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 102,738	Drug Testing	4,204	Allocated from Home Office	2,163	
(List each licensed administrator separately.)				TDA Expense	57,967	Less: Public Relations Expense	(180)	
						Non-allowable advertising	()	
						Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,018,395	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 52,988	
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 - (eliminated in Col. 7)			\$ 1,376,412	N/A			Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,376,412				Seminar Expense	
(Attach a copy of any management service agreement)							See Attached Schedule	569
							Allocated from Home Office	15,755
							Entertainment Expense	()
C. Professional Services				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
Vendor/Payee	Type		Amount					\$ 16,324
Laner, Muchin, Dombrow, Becker,			\$					
Levin & Tominberg, LTD	Legal		161,654					
M.G.R. Legal Filing	Legal		399					
Myers, Miller & Krauskopf	Legal		12,237					
Sachnoff & Weaver, LTD	Legal		46,820					
RSM McGladrey, Inc.	Accounting		12,430					
Master Consulting Group	Computer Services		14,250					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 247,790					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Rest Haven Illiana Christian

Provider #: 0007534

1/1/2008 to 12/31/2008

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3)

247,790

Allocated from Management Company:

Other

17,766

Total (agree to Schedule V, line 19, column 8)

265,556

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

(See instructions.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central# 0007534Report Period Beginning: 01/01/2008Ending: 12/31/2008**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network - \$9,756
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 6.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 164,106 Line 10(2)
- (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. \$ 105,958
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 9,096
- (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? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (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