

Facility Name & ID Number ROLLING HILLS MANOR

0025239 Report Period Beginning: 11/01/2007 Ending: 10/31/2008

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 NO CHANGE

	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>127</u>	Skilled (SNF)	<u>127</u>	<u>46,482</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>127</u>	TOTALS	<u>127</u>	<u>46,482</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	<u>16,171</u>	<u>12,804</u>	<u>11,998</u>	<u>40,973</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>16,171</u>	<u>12,804</u>	<u>11,998</u>	<u>40,973</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.15%

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

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 9/01/1979

J. Was the facility purchased or leased after January 1, 1978?
YES Date 9/01/1979 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 127 and days of care provided 11,998

Medicare Intermediary MUTUAL OF OMAHA

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 10/31/2008 Fiscal Year: 10/31/2008

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

Facility Name & ID Number **ROLLING HILLS MANOR** # **0025239** Report Period Beginning: **11/01/2007** Ending: **10/31/2008**

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	314,918	27,435	37,800	380,153		380,153		380,153		
2	Food Purchase		211,907		211,907	(22,224)	189,683	(1,099)	188,584		
3	Housekeeping	228,469	41,264		269,733		269,733		269,733		
4	Laundry	162,443	21,526	13,555	197,524		197,524		197,524		
5	Heat and Other Utilities			163,282	163,282		163,282		163,282		
6	Maintenance	179,836	27,488	83,453	290,777		290,777		290,777		
7	Other (specify):* Rolling Hills Place			781,244	781,244		781,244	(781,244)			
8	TOTAL General Services	885,666	329,620	1,079,334	2,294,620	(22,224)	2,272,396	(782,343)	1,490,053		
	B. Health Care and Programs										
9	Medical Director			27,000	27,000		27,000		27,000		
10	Nursing and Medical Records	3,775,256	223,871	641,017	4,640,144	(471,704)	4,168,440		4,168,440		
10a	Therapy			981,124	981,124		981,124		981,124		
11	Activities	100,339	5,524	8,742	114,605		114,605		114,605		
12	Social Services	81,354	1,161	84	82,599		82,599		82,599		
13	CNA Training										
14	Program Transportation										
15	Other (specify):* Rolling Hills Place			411,358	411,358		411,358	(411,358)			
16	TOTAL Health Care and Programs	3,956,949	230,556	2,069,325	6,256,830	(471,704)	5,785,126	(411,358)	5,373,768		
	C. General Administration										
17	Administrative	177,251		101,915	279,166		279,166	(101,915)	177,251		
18	Directors Fees			13,500	13,500		13,500		13,500		
19	Professional Services			78,009	78,009		78,009		78,009		
20	Dues, Fees, Subscriptions & Promotions			43,956	43,956		43,956	(18,389)	25,567		
21	Clerical & General Office Expenses	396,847	33,914	151,344	582,105		582,105	(34,307)	547,798		
22	Employee Benefits & Payroll Taxes			997,163	997,163	22,224	1,019,387	(7,408)	1,011,979		
23	Inservice Training & Education										
24	Travel and Seminar			10,655	10,655		10,655		10,655		
25	Other Admin. Staff Transportation										
26	Insurance-Prop.Liab.Malpractice			80,930	80,930		80,930	18,749	99,679		
27	Other (specify):* Rolling Hills Place			622,970	622,970		622,970	(622,970)			
28	TOTAL General Administration	574,098	33,914	2,100,442	2,708,454	22,224	2,730,678	(766,240)	1,964,438		
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,416,713	594,090	5,249,101	11,259,904	(471,704)	10,788,200	(1,959,941)	8,828,259		

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			202,451	202,451		202,451	12,281	214,732			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			144,010	144,010		144,010	(110,084)	33,926			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Rolling Hills Pl.			530,213	530,213		530,213	(530,213)				36
37	TOTAL Ownership			876,674	876,674		876,674	(628,016)	248,658			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			69,724	69,724		69,724		69,724			42
43	Other (specify):* Scription Drugs					471,704	471,704		471,704			43
44	TOTAL Special Cost Centers			69,724	69,724	471,704	541,428		541,428			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,416,713	594,090	6,195,499	12,206,302		12,206,302	(2,587,957)	9,618,345			45

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

Facility Name & ID Number **ROLLING HILLS MANOR**

0025239

Report Period Beginning:

11/01/2007

Ending:

10/31/2008

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(7,408)	22		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	12,281	30		9
10	Interest and Other Investment Income	(110,084)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,099)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(101,915)	17		24
25	Fund Raising, Advertising and Promotional	(18,389)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (226,614)		\$	30

BHF USE ONLY							
48		49		50		51	
						52	

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)	(2,361,334)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,361,334)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,587,948)		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	X		471,704	10	43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 471,704		47

ROLLING HILLS MANOR

ID# 0025239

Report Period Beginning: 11/01/2007

Ending: 10/31/2008

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
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			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	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number ROLLING HILLS MANOR# 0025239

Report Period Beginning:

11/01/2007

Ending:

10/31/2008

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,099)	0	0	0	0	0	0	0	0	0	0	(1,099)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	(781,244)	0	0	0	0	0	0	0	0	0	(781,244)	7
8	TOTAL General Services	(1,099)	(781,244)	0	(782,343)	8								
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	(411,358)	0	0	0	0	0	0	0	0	0	(411,358)	15
16	TOTAL Health Care and Programs	0	(411,358)	0	(411,358)	16								
	C. General Administration													
17	Administrative	(101,915)	0	0	0	0	0	0	0	0	0	0	(101,915)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(18,389)	0	0	0	0	0	0	0	0	0	0	(18,389)	20
21	Clerical & General Office Expenses	0	(34,307)	0	0	0	0	0	0	0	0	0	(34,307)	21
22	Employee Benefits & Payroll Taxes	(7,408)	0	0	0	0	0	0	0	0	0	0	(7,408)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	18,749	0	0	0	0	0	0	0	0	0	18,749	26
27	Other (specify):*	0	(622,970)	0	0	0	0	0	0	0	0	0	(622,970)	27
28	TOTAL General Administration	(127,712)	(638,528)	0	(766,240)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(128,811)	(1,831,130)	0	(1,959,941)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number ROLLING HILLS MANOR# 0025239

Report Period Beginning:

11/01/2007 Ending:

10/31/2008

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	12,281	0	0	0	0	0	0	0	0	0	0	12,281	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(110,084)	0	0	0	0	0	0	0	0	0	0	(110,084)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	(530,213)	0	0	0	0	0	0	0	0	0	(530,213)	36
37	TOTAL Ownership	(97,803)	(530,213)	0	(628,016)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(226,614)	(2,361,343)	0	0	0	0	0	0	0	0	0	(2,587,957)	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
Slovak American American Association	100	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	Rolling Hills Place	Zion, Illinois	Assisted Living Facility

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	21 Administrative Expenses	\$ 34,307			\$	\$ (34,307)	1
2	V	26 Liability Insurance	(18,749)				18,749	2
3	V	7 General Services	781,244				(781,244)	3
4	V	15 Healthcare and Programs	411,358				(411,358)	4
5	V	27 General Administration	622,970				(622,970)	5
6	V	36 Capital Expenses	530,213				(530,213)	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,361,343			\$	\$ * (2,361,343)	14

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

Facility Name & ID Number

ROLLING HILLS MANOR

#

0025239

Report Period Beginning:

11/01/2007

Ending:

10/31/2008

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	JAMES STEFO, JR.	DIRECTOR	PRESIDENT	NONE	NONE	1/2 HR.	2.00	DIR. FEE	\$ 1,950	18:3	1
2	JANET PILCH	DIRECTOR	VICE PRESIDENT	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,950	18:3	2
3	ANN MEDO	DIRECTOR	TREASURER	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,950	18:3	3
4	DOROTHY MITCHELL	DIRECTOR	SECRETARY	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,800	18:3	4
5	ANNE LESAK SCOTT	DIRECTOR	MANG'T COMM	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,950	18:3	5
6	ELEANOR PETRAS	DIRECTOR	MANG'T COMM	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,950	18:3	6
7	MARION STEFO	DIRECTOR	MANG'T COMM	NONE	NONE	1/2 HR.	2.00	DIR. FEE	1,950	18:3	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 13,500		13

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

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

Facility Name & ID Number **ROLLING HILLS MANOR**

0025239 Report Period Beginning: **11/01/2007** Ending: **0/31/2008**

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number

ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2007

Ending:

10/31/2008

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	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	IDFA REVENUE BONDS		REFINANCING OF SERIES			\$	\$			\$	1								
2	SERIES 2000	X	1991 REENUE BONDS	\$15,650.00	6/20/2000	2,600,000	2,268,658	6/29/2030	5.7500	132,402	2								
3											3								
4											4								
5											5								
Working Capital																			
6											6								
7											7								
8											8								
9	TOTAL Facility Related			\$15,650.00		\$ 2,600,000	\$ 2,268,658			\$ 132,402	9								
B. Non-Facility Related*																			
10											10								
11											11								
12											12								
13											13								
14	TOTAL Non-Facility Related					\$	\$			\$	14								
15	TOTALS (line 9+line14)					\$ 2,600,000	\$ 2,268,658			\$ 132,402	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NONE Line # N/A

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

** 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.		\$	NONE	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.)		\$	NONE	2
3. Under or (over) accrual (line 2 minus line 1).		\$	NONE	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	NONE	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.)		\$	NONE	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 \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	NONE	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	NONE	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2003	NONE	8	
	2004	NONE	9	
	2005	NONE	10	
	2006	NONE	11	
	2007	NONE	12	
				FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2007	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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.

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2007 Ending:

10/31/2008

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,632 B. General Construction Type: Exterior BRICK Frame _____ Number of Stories ONE

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).

ROLLING HILLS PLACE
ASSISTED LIVING FACILITY
69 BEDS / 61 UNITS
48,000 SQUARE FEET

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>NURISNG HOME</u>	<u>3 ACRES</u>	<u>1979</u>	<u>\$ 100,792</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	3 ACRES		\$ 100,792	3

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

11/01/2007 Ending: 10/31/2008

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	127		1979	1970	\$ 927,078	\$ 10,896	40	\$ 23,177	\$ 12,281	\$ 839,911	4
5		PREMIUM PAID UPON ACQUISITION	1979	1970	712,648	20,362	35	20,362		590,480	5
6		RENOVATIONS	1992	19952	1,234,270	30,857	40	30,857		509,137	6
7		RENOVATIONS	1992	1992	232,299		10			232,299	7
8		RENOVATIONS	1998	1998	695,702	17,393	40	17,393		174,694	8
		Improvement Type**									
9		AIRLOCK		1982	3,886		20			3,886	9
10		ROOF		1983	41,724		20			41,724	10
11		PLUMBIN FIXTURES		1983	3,845		20			3,845	11
12		ROOF AND HEATER		1984	118,647		20			118,647	12
13		SURFACING AND DRAINAGE		1984	37,141		10			37,141	13
14		HEATING UNITS		1985	1,061		10			1,061	14
15		RAMP		1985	38,992		20			38,992	15
16		MIXING VALVE		1985	325		20			325	16
17		FENCE		1986	1,257		20			1,257	17
18		RAMP		1986	5,400		20			5,400	18
19		ROOF		1986	33,997		20			33,997	19
20		HEATING UNITS		1988	6,344		3			6,344	20
21		FLODD DEVICE		1989	7,418		10			7,418	21
22		ELECTRIC PANELS		1989	6,354		5			6,354	22
23		HALLWAY LIGHTING		1990	8,091		10			8,091	23
24		ALARM SYSTEM		1991	6,775		10			6,775	24
25		PELLA WINDOWS		1992	4,367		10			4,367	25
26		PELLA WINDOWS		1992	3,661		5			3,661	26
27		ROOF		1993	24,500		10			24,500	27
28		PELLA WINDOWS		1993	14,624	731	20	731		11,333	28
29		ROOF		1994	24,500		10			24,500	29
30		HEATING UNITS		1994	6,987		10			6,987	30
31		WATERLINE		1994	6,820	341	20	341		4,945	31
32		PARKING LOT SURFACE		1994	4,346	217	20	217		2,432	32
33		ROOF		1995	24,800		10			24,800	33
34		HOT WATER SYSTEM		1995	18,175		10			18,175	34
35		DOOR LOCKS		1995	12,473		10			12,473	35
36											36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

11/01/2007 Ending: 10/31/2008

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	CALL LIGHTING SYSTEM	1996	\$ 14,321	\$	10	\$	\$	\$ 14,321	37
38	RETAINING WALL	1996	38,975	1,949	20	1,949		24,360	38
39	OXYGEN ENVIRONMENT	1996	3,892		10			3,892	39
40	EMERGENCY GENERATOR	1996	10,089	673	15	673		8,409	40
41	CANOPIES	1997	2,490		10			2,490	41
42	KITCHEN TILING	1997	3,507		10			3,507	42
43	AIR CONDITIONING	1997	5,970		10			5,970	43
44	ROOF	1998	5,500	275	10	275		5,225	44
45	SIGN	1999	2,768	69	40	69		691	45
46	SIGN	1999	4,668	117	410	117		1,168	46
47	PELLA WINDOWS	1999	7,855	393	20	393		3,732	47
48	CARPETING AND WALLPAPER	2000	9,279	761	10	761		6,432	48
49	SMOKE DETECTORS	2000	12,985	814	10	814		6,926	49
50	ROOF	2000	12,585	629	20	629		5,349	50
51	SEWER EXTENSION	2000	11,480	574	20	574		4,879	51
52	SHRUBBERY	2011	2,211	147	15	147		1,104	52
53	PAINT AND WALLPAPER	2001	1,510	151	10	151		1,133	53
54	VINYL FLOORING	2001	9,602	960	10	960		7,201	54
55	CARPETING	2001	17,556	1,756	10	1,756		13,169	55
56	HAND RAILS	2001	11,425	571	20	571		4,283	56
57	PRESSURE VALVE	2001	4,636	232	20	232		1,739	57
58	EXHAUST FANS	2001	3,994	200	20	200		1,499	58
59	CARPETING AND TILE	2002	80,772	8,077	10	8,077		52,501	59
60	HAND RAILS	2002	28,365	1,418	40	1,418		9,218	60
61	CLASSROOM FLOORS AND WALLS	2002	2,970	149	40	149		967	61
62	WOOD COLUMNS	2002	7,050	353	40	353		2,293	62
63	FLOOR OUTLETS	2002	4,606	230	40	230		1,496	63
64	DOOR	2002	7,360	368	40	368		2,392	64
65	VINYL FLOORING	2003	29,600	2,960	10	2,960		16,280	65
66	DOORS	2003	6,835	342	40	342		1,884	66
67	SIDEWALKS	2003	4,352	218	40	218		1,198	67
68	SHRUBBERY	2004	5,000	500	10	500		2,250	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,642,715	\$ 105,683		\$ 117,964	\$ 12,281	\$ 3,023,909	70

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

Facility Name & ID Number ROLLING HILLS MANOR

0025239

Report Period Beginning:

11/01/2007 Ending: 10/31/2008

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		\$ 4,642,715	\$ 105,683		\$ 117,964	\$ 12,281	\$ 3,023,909	1
2	CARPETING	2004	27,900	2,790	10	2,790		12,555	2
3	DOORS	2004	11,800	590	20	590		2,655	3
4	DOORS	2005	3,372	169	20	169		589	4
5	WALLGUARDS AND RAILS	2005	3,540	354	10	354		1,239	5
6	VENTILATING DAMPERS	2005	3,538	236	15	236		826	6
7	DOOR PLATES AND LOCKS	2005	3,525	176	20	176		616	7
8	SIGNS	2005	3,662	366	10	366		1,281	8
9	SENSOR SECURITY SYSTEM	2005	24,322	1,216	20	1,216		4,256	9
10	TELEPHONE CIRCUITRY	2005	5,483	366	15	366		1,279	10
11	FLOORING	2005	1,500	150	10	150		525	11
12	ALARM SYSTEM	2005	1,527	153	10	153		535	12
13	TELEPHONE CIRCUITRY	2005	2,163	144	15	144		504	13
14	WATERLINES AND BOILER	2005	33,140	1,657	20	1,657		5,800	14
15	HVAC UNIT	2005	9,280	238	39	238		734	15
16	HVAC UNIT	2005	7,925	793	10	793		2,773	16
17	FLOORING	2006	7,148	715	10	715		2,503	17
18	ELECTRIC PANEL	2006	1,100	55	20	55		138	18
19	FREEZER CIRCUITRY	2006	1,986	132	15	132		330	19
20	ELEVATOR RENOVATIONS	2006	33,276	1,664	20	1,664		4,160	20
21	DOOR LOCKS	2006	1,830	92	20	92		230	21
22	CRASH RAILS	2006	578	29	20	29		72	22
23	BOILER PIPING	2006	1,742	87	20	87		218	23
24	SKYLIGHTS	2006	3,205	160	20	160		400	24
25	SIDEWALKS	2006	1,400	70	20	70		175	25
26	GENERATOR ELECTRICAL	2006	1,336	134	10	134		335	26
27	PARKING LOT SURFACING	2006	2,985	597	5	597		1,493	27
28	ELEVATOR LIGHTING	2006	1,527	76	20	76		177	28
29	WALK IN FREEZER	2006	33,813	1,691	20	1,691		4,227	29
30	SHRUBBERY	2006	4,512	451	10	451		958	30
31	100 WING - ELECTRICAL	2006	18,869	943	20	943		2,358	31
32	100 WING - LIGHTING	2006	4,106	205	20	205		512	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,904,805	\$ 122,182		\$ 134,463	\$ 12,281	\$ 3,078,362	34

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

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**

Report Period Beginning:

11/01/2007 Ending: 10/31/2008

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		\$ 4,904,805	\$ 122,182		\$ 134,463	\$ 12,281	\$ 3,078,362	1
2	100 WING - CARPENTRY AND DOORS	2006	6,625	331	20	331		827	2
3	100 WING - FLOORING	2006	4,550	228	20	228		570	3
4	100 WING - PLUMBING	2006	1,742	88	20	88		220	4
5	100WING - PAINTING AND WALLPAPER	2006	8,198	410	20	410		1,025	5
6	SEWERS	2007	31,553	1,578	20	1,578		2,367	6
7	PLUMBING CONNECTIONS	2007	3,384	169	20	169		254	7
8	SPRINKLER SYSTEM	2007	31,188	1,551	20	1,551		2,369	8
9	KITCHEN TILING	2007	1,420	142	10	142		213	9
10	THERMOSTATS	2007	3,585	358	10	358		537	10
11	DOORS AND LOCKS	2007	12,180	609	20	609		934	11
12	WINDOW TREATMENTS	2007	1,800	180	10	180		270	12
13	COLUMN CAPS	2007	7,534	462	20	462		693	13
14	ROOFING	2007	1,050	53	20	53		78	14
15	AUTOMATIC DOOR OPENERS	2007	2,972	149	20	149		223	15
16	ELECTRICAL PANEL	2007	9,128	456	20	456		684	16
17	HANDRAILS	2007	3,200	160	20	160		240	17
18	100 WING - LIGHTING	2007	5,450	272	20	272		408	18
19	100 WING - DOORS	2007	3,885	194	20	194		291	19
20	100 WING - PAINTING AND WALLPAPER	2007	1,596	80	20	80		120	20
21	FIRE ALARM SYSTEM	2008	15,772	394	20	394		394	21
22	AIR CONDITIONING UNIT	2008	1,700	85	10	85		85	22
23	WATERLINE	2008	14,210	237	30	237		237	23
24	CIRCIUT BREAKERS	2008	1,140	28	20	28		28	24
25	HEAT PUMP	2008	6,525	326	10	326		326	25
26	KITCHEN TILING	2008	1,018	25	20	25		25	26
27	SPRINKLER SYSTEM	2008	3,986	100	20	100		100	27
28	STORAGE ROOM DOORS	2008	12,170	304	20	304		304	28
29	CARPETING	2008	2,825	141	10	141		141	29
30	CARPETING	2008	2,580	129	10	129		129	30
31	WALL PANELS	2008	3,267	82	20	82		82	31
32	MAINTENANCE SINK	2008	965	24	20	24		24	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,112,003	\$ 131,527		\$ 143,808	\$ 12,281	\$ 3,092,560	34

**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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,112,003	\$ 131,527		\$ 143,808	\$ 12,281	\$ 3,092,560	1
2	SPRINKLER SYSTEM	2008	1,155	28		28		28	2
3	STORAGE ROOM DOORS	2008	3,958	99		99		99	3
4	DOOR LOCKS	2008	3,358	84		84		84	4
5	BOILER AND WATER TANKS	2008	11,920	296		296		296	5
6	RETAINING WALL	2008	46,418	1,090		1,090		1,090	6
7	DOORS AND LOCKS	2008	1,939	48		48		48	7
8	DRYER EXHAUST VENTS	2008	4,313	216		216		216	8
9	CARPETING	2008	3,600	180		180		180	9
10	LANDSCAPING AND SHUBERRY	2008	18,783	470		470		470	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)		\$ 5,207,447	\$ 134,038		\$ 146,319	\$ 12,281	\$ 3,095,071	34

**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	\$ 643,026	\$ 59,576	\$ 59,576	\$	5-10 YRS	\$ 406,563	71
72	Current Year Purchases	83,837	4,613	4,613		5-10 YRS	4,613	72
73	Fully Depreciated Assets	1,161,702	4,224	4,224		5-10 YRS	1,161,702	73
74								74
75	TOTALS	\$ 1,888,565	\$ 68,413	\$ 68,413	\$		\$ 1,572,878	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	BUSINESS	1995 FORD ELDORADO	1995	\$ 40,018	\$	\$	\$	7 YRS	\$ 40,018	76
77										77
78										78
79										79
80	TOTALS			\$ 40,018	\$	\$	\$		\$ 40,018	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)	\$ 7,236,822	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 202,451	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 214,732	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,281	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,707,967	85

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

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

G. Construction-in-Progress

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

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

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

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		Contract	Total
		1 Drop-outs	2 Completed		
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	\$	\$ NONE	\$ NONE	\$ NONE
10	SUM OF line 9, col. 1 and 2 (e)	\$	NONE		

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	NONE

- (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.

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								6
7	TOTAL				\$ _____			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 _____
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: \$ _____ Description: _____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ N/A	\$ N/A	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. _____ /2009 \$ _____

13. _____ /2010 \$ _____

14. _____ /2011 \$ _____

* 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.

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**Report Period Beginning: **11/01/2007**Ending: **10/31/2008****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **10/31/2008**

(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	\$ 374,857	\$ 602,451	1
2	Cash-Patient Deposits	9,785	9,785	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,181,927	1,204,619	3
4	Supply Inventory (priced at)	113,956	161,871	4
5	Short-Term Investments	26,881	24,502	5
6	Prepaid Insurance		29,116	6
7	Other Prepaid Expenses	61,493	129,303	7
8	Accounts Receivable (owners or related parties)	40,270		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,809,169	\$ 2,161,647	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments		1,131,402	12
13	Land	100,762	236,453	13
14	Buildings, at Historical Cost	5,207,447	11,581,793	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,928,583	2,684,119	16
17	Accumulated Depreciation (book methods)	(4,707,967)	(6,299,613)	17
18	Deferred Charges	167,204	430,860	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): Construction in Progress	33,956	134,099	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,729,985	\$ 9,899,113	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,539,154	\$ 12,060,760	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 409,758	\$ 483,570	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,785	9,785	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	403,355	424,407	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	8,766	27,648	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Resident and other credits	75,540	254,090	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 907,204	\$ 1,199,500	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	2,268,658	7,155,000	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,268,658	\$ 7,155,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,175,862	\$ 8,354,500	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,363,292	\$ 3,706,260	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,539,154	\$ 12,060,760	48

*(See instructions.)

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$ 475,729	\$		\$ 475,729	1
2	Licensed Speech and Language Development Therapist		hrs			30,294			30,294	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			475,101			475,101	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							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			\$		\$ 981,124	\$		\$ 981,124	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.

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,978,873	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,978,873	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(272,613)	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)	\$ (272,613)	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)	\$ 3,706,260	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **ROLLING HILLS MANOR**# **0025239**Report Period Beginning: **11/01/2007**Ending: **10/31/2008**

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,690,541	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,690,541	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,480,610	6
7	Oxygen	88,626	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,569,236	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	7,408	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 7,408	23
D. Non-Operating Revenue			
24	Contributions	28,742	24
25	Interest and Other Investment Income***	110,084	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 138,826	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Unrealized loss on investments</u>	(472,322)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (472,322)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,933,689	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,294,620	31
32	Health Care	6,256,830	32
33	General Administration	2,708,454	33
B. Capital Expense			
34	Ownership	876,674	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	69,724	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,206,302	40
41	Income before Income Taxes (line 30 minus line 40)**	(272,613)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (272,613)	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.

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

Facility Name & ID Number **ROLLING HILLS MANOR**

0025239

Report Period Beginning: **11/01/2007**

Ending:

10/31/2008

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	2,000	2,080	\$ 73,997	\$ 35.58	1
2	Assistant Director of Nursing	1,756	2,080	67,844	32.62	2
3	Registered Nurses	30,323	33,039	1,027,179	31.09	3
4	Licensed Practical Nurses	20,614	23,125	611,440	26.44	4
5	CNAs & Orderlies	129,371	139,688	1,790,233	12.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,898	6,766	106,933	15.80	8
9	Activity Director	1,816	2,120	43,382	20.46	9
10	Activity Assistants	4,945	5,334	56,957	10.68	10
11	Social Service Workers	3,838	4,314	81,354	18.86	11
12	Dietician					12
13	Food Service Supervisor	1,944	2,212	54,410	24.60	13
14	Head Cook	3,867	4,455	94,674	21.25	14
15	Cook Helpers/Assistants	18,475	20,413	165,834	8.12	15
16	Dishwashers					16
17	Maintenance Workers	12,720	13,946	179,836	12.90	17
18	Housekeepers	22,865	25,142	228,469	9.09	18
19	Laundry	14,534	16,157	162,443	10.05	19
20	Administrator	1,840	2,080	83,396	40.09	20
21	Assistant Administrator					21
22	Other Administrative	10,965	11,958	250,136	20.92	22
23	Office Manager	1,944	2,390	67,637	28.30	23
24	Clerical	6,880	7,504	79,074	10.54	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,880	2,224	65,942	29.65	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,219	2,434	31,688	13.02	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Executive Dir.</u>	1,896	2,080	93,855	45.12	33
34	TOTAL (lines 1 - 33)	302,590	331,541	\$ 5,416,713 *	\$ 16.34	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	1,512	\$ 37,800	1:3	35
36	Medical Director	360	27,000	9:3	36
37	Medical Records Consultant				37
38	Nurse Consultant				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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,872	\$ 64,800		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ NONE		53

Facility Name & ID Number ROLLING HILLS MANOR# 0025239Report Period Beginning: 11/01/2007 Ending: 10/31/2008**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NOE
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. LSN \$3,000 AAHSA \$1,045
- (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? 5-10 YRS.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 76,684 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YWA If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? X
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.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 69,724
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. \$ 22,234 Has any meal income been offset against related costs? YES Indicate the amount. \$ 7,408
- (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%
- d. Have vehicle usage logs been maintained? YES
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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. \$ NO
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: McGladry and Pullen 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. To be received & sent in 10 days
- (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.

SCHEDULE V

COLUMN 5

LINES 2 AND 22

\$22,224 OF EMPLOYEE MEALS HAVE BEEN DEDUCTED FROM LINE 2 (FOOD COSTS)
AND HAVE BEEN ADDED TO LINE 22 (EMPLOYEE BENEFITS).

SCHEDULE V

COLUMN 5

LINES 10 AND 43

\$471,704 OF PRESCRIPTION DRUG COSTS HAVE BEEN DEDUCTED FROM LINE 10
(NURSING COSTS) AND HAVE BEEN ADDED TO LINE V 43 (SPECIAL COST CENTERS -
OTHER).