





Facility Name: Bowman Estates

Report Period Beginning:

01/01/2009

Ending: 12/31/2009

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	158,094	127,024	1,580	286,698		286,698	1
2	Housekeeping, Laundry and Maintenance	62,354	7,804	29,150	99,308		99,308	2
3	Heat and Other Utilities			125,980	125,980	(15,077)	110,903	3
4	Other (specify):			8,510	8,510		8,510	4
5	<b>TOTAL General Services</b>	220,448	134,828	165,220	520,496	(15,077)	505,419	5
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	321,611	2,618		324,229		324,229	6
7	Activities and Social Services	26,618	3,612		30,230		30,230	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	348,229	6,230		354,459		354,459	9
<b>C. General Administration</b>								
10	Administrative and Clerical	97,776	7,236	220,306	325,318	(15,754)	309,564	10
11	Marketing Materials, Promotions and Advertising	35,336	6,962	43,300	85,598		85,598	11
12	Employee Benefits and Payroll Taxes			132,614	132,614		132,614	12
13	Insurance-Property, Liability and Malpractice			30,626	30,626		30,626	13
14	Other (specify):			27,525	27,525		27,525	14
15	<b>TOTAL General Administration</b>	133,112	14,198	454,371	601,681	(15,754)	585,927	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	701,789	155,256	619,591	1,476,636	(30,831)	1,445,805	16
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			325,209	325,209		325,209	17
18	Interest			330,703	330,703		330,703	18
19	Real Estate Taxes			58,529	58,529		58,529	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			494,100	494,100		494,100	22
23	<b>TOTAL Ownership</b>			1,208,541	1,208,541		1,208,541	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	701,789	155,256	1,828,132	2,685,177	(30,831)	2,654,346	24

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**V. STAFFING AND SALARY COSTS (Please report each line separately.)**

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	2	\$ 19.38	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13	9.16	3
4	Activity Director & Assistants	1	13.02	4
5	Social Service Workers			5
6	Head Cook	1	14.12	6
7	Cook Helpers/Assistants	7	8.64	7
8	Dishwashers			8
9	Maintenance Workers	1	14.97	9
10	Housekeepers	2	8.00	10
11	Laundry			11
12	Managers	1	30.50	12
13	Other Administrative	3	11.74	13
14	Clerical			14
15	Marketing	1	16.99	15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>32</b>	<b>\$</b>	<b>17</b>

**VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.**

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period		
1				\$	1	
2					2	
3					3	
4					4	
5					5	
				<b>Total</b>	<b>\$</b>	<b>6</b>

**VI. (B) Management fees paid to unrelated parties**

		Amount of Fee		
1	BMA Management, LTD	\$ 119,120	1	
2			2	
		<b>Total</b>	<b>\$ 119,120</b>	<b>3</b>

**VII. RELATED ORGANIZATIONS**

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

**RELATED SLF's & HEALTH CARE BUSINESSES**

Name	1	City	2
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**OTHER RELATED BUSINESS ENTITIES**

Name	3	City	4	Type of Business	5
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES  NO

Name of related entity: \_\_\_\_\_ If yes, what is the value of those services? \$ \_\_\_\_\_  
 (Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES  NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

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VIII. OWNERSHIP COSTS

A. Purchase price of land 240,000 Year land was acquired 2004

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. \*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	76			2005	\$ 6,519,739	\$ 237,058	28	\$ 232,848	\$ (4,210)	\$ 1,135,511	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		Land Improvements			386,694	26,798	15	25,780	(1,018)	121,034	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,906,433	\$ 263,856		\$ 258,628	\$ (5,228)	\$ 1,256,545	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 500,391	\$ 58,749	\$ 100,078	41,329	5	\$ 469,291	18
19	Vehicles	22,608	2,604	4,522	1,918	5	21,306	19
20	TOTAL (lines 18 and 19)	\$ 522,999	\$ 61,353	\$ 104,600	43,247		\$ 490,597	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Bowman Estates

Report Period Beginning: 01/01/2009

Ending: 2/31/2009

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

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?  YES  NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	<b>TOTAL</b>				\$			7

8. Is movable equipment rental included in building rental?

YES  NO

9. Rental amount for movable equipment \$ \_\_\_\_\_

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

**X. INTEREST EXPENSE**

	1	2	3	4	6	7	8	9		
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense
		YES	NO			Original	Balance			
	<b>A. Directly Facility Related</b>									
	<b>Long-Term</b>									
1	Bank of Carbondale		X	First Mortgage	10/4/04	\$ 4,900,000	\$ 4,679,535	1/1/36	0.0700	\$ 330,703
2					/ /			/ /		
3					/ /			/ /		
	<b>Working Capital</b>									
4					/ /			/ /		
5					/ /			/ /		
6					/ /			/ /		
7	<b>TOTAL Facility Related</b>					\$ 4,900,000	\$ 4,679,535			\$ 330,703
	<b>B. Non-Facility Related</b>									
8					/ /			/ /		
9					/ /			/ /		
10	<b>TOTALS (lines 7, 8 and 9)</b>					\$ 4,900,000	\$ 4,679,535			\$ 330,703

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

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

Facility Name: **Bowman Estates**Report Period Beginning: **01/01/2009**

Ending:

**12/31/2009****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009**

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 220,759	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	507,459		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,285		6
7	Other Prepaid Expenses	1,128		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 742,631	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	626,694		13
14	Buildings, at Historical Cost	6,519,739		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	522,999		16
17	Accumulated Depreciation (book methods)	(1,747,142)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	158,234		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(61,893)		20
21	Restricted Funds	836,373		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,855,004	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,597,635	\$	25

\*(See instructions.)

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 15,278	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	31,373		30
31	Accrued Taxes Payable	60,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	See Page 7 Attachment	313,730		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 420,381	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	4,679,535		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 4,679,535	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 5,099,916	\$	45
46	<b>TOTAL EQUITY</b>	\$ 2,497,719	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 7,597,635	\$	47

Facility Name: Bowman Estates

Report Period Beginning: 01/01/2009

Ending:

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**XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)**

		<b>1</b>	
	Revenue	Amount	
	<b>A. SLF Resident Care</b>		
<b>1</b>	Gross SLF Resident Revenue	\$ 2,276,954	<b>1</b>
<b>2</b>	Discounts and Allowances	(3,596)	<b>2</b>
<b>3</b>	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 2,273,358</b>	<b>3</b>
	<b>B. Other Operating Revenue</b>		
<b>4</b>	Special Services	95,246	<b>4</b>
<b>5</b>	Other Health Care Services		<b>5</b>
<b>6</b>	Special Grants		<b>6</b>
<b>7</b>	Gift and Coffee Shop		<b>7</b>
<b>8</b>	Barber and Beauty Care	9,474	<b>8</b>
<b>9</b>	Non-Resident Meals	5,374	<b>9</b>
<b>10</b>	Laundry		<b>10</b>
<b>11</b>	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 110,094</b>	<b>11</b>
	<b>C. Non-Operating Revenue</b>		
<b>12</b>	Contributions		<b>12</b>
<b>13</b>	Interest and Other Investment Income	15,137	<b>13</b>
<b>14</b>	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 15,137</b>	<b>14</b>
	<b>D. Other Revenue (specify):</b>		
<b>15</b>	See Page 8 Attachment	346,466	<b>15</b>
<b>16</b>			<b>16</b>
<b>17</b>	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 346,466</b>	<b>17</b>
<b>18</b>	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,745,055</b>	<b>18</b>

		<b>2</b>	
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
<b>19</b>	General Services	520,496	<b>19</b>
<b>20</b>	Health Care/ Personal Care	354,459	<b>20</b>
<b>21</b>	General Administration	601,681	<b>21</b>
	<b>B. Capital Expense</b>		
<b>22</b>	Ownership	1,208,541	<b>22</b>
	<b>C. Other Expenses</b>		
<b>23</b>	Special Cost Centers		<b>23</b>
<b>24</b>	Non-Operating Expenses		<b>24</b>
<b>25</b>	Other (specify):		<b>25</b>
<b>26</b>			<b>26</b>
<b>27</b>			<b>27</b>
<b>28</b>	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 2,685,177</b>	<b>28</b>
<b>29</b>	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ 59,878</b>	<b>29</b>
<b>30</b>	<b>Income Taxes</b>	<b>\$</b>	<b>30</b>
<b>31</b>	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ 59,878</b>	<b>31</b>

Cost Center Expenses

A. General Services - Other

Exterminating	668
Rubbish Removal	4,330
Vehicle Expense	<u>3,512</u>
<b>Total</b>	<b><u><u>8,510</u></u></b>

C. General Administrative - Other

Consulting	221
Legal	10,866
Accounting	60
Audit	8,400
Bad Debts Expense	<u>7,978</u>
<b>Total</b>	<b><u><u>27,525</u></u></b>

D. Ownership - Other

Partnership Management Fee	38,004
Asset Management Fee	7,596
Incentive Management	439,421
Tax Credit Fees & Incentive Fee	1,500
Amortization Expense	6,804
Property Damage Loss	<u>775</u>
<b>Total</b>	<b><u><u>494,100</u></u></b>

Reclassifications and Adjustments

Heat & other Utilities	(15,076) Cable
Administrative and Clerical	(15,754) Telephone Revenue

BALANCE SHEET

C. Current Liabilities

Accrued Asset Management Fee	7,600
Accrued Partnership Mgmt Fee	38,000
Accrued Incentive Mgmt Fee	244,914
Accrued Liabilities	21,412
Unearned Revenue	<u>1,804</u>
<b>Total</b>	<b><u><u>313,730</u></u></b>

**INCOME STATEMENT**

D. Other Revenue

Vending	192
Medicaid interest	1,493
Property Tax Adjustments	344,781

**Total Other Revenue**                      **346,466**