



Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

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	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	108	Intermediate (ICF)	108	39,420	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5	
		3 Medicaid Recipient	Private Pay	4 Other	Total		
8	SNF	35,849	895	2,602	39,346	8	
9	SNF/PED					9	
10	ICF	30,770	7	1	30,778	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	66,619	902	2,603	70,124	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.94%

D. How many bed-hold days during this year were paid by the Department? 2,920 (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 01/01/92

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 01/01/92 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 108 and days of care provided 2,453

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	275,433	56,354	45,012	376,799		376,799	(16,600)	360,199		1
2	Food Purchase		360,920		360,920	(33,945)	326,975	(46)	326,929		2
3	Housekeeping	242,985	56,869		299,854		299,854	(3,066)	296,788		3
4	Laundry	91,944	44,945		136,889		136,889	(1,838)	135,051		4
5	Heat and Other Utilities			226,667	226,667		226,667	(5,406)	221,261		5
6	Maintenance	56,834	33,870	256,423	347,127		347,127	(72,389)	274,738		6
7	Other (specify):*							9,496	9,496		7
8	<b>TOTAL General Services</b>	667,196	552,958	528,102	1,748,256	(33,945)	1,714,311	(89,850)	1,624,461		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	2,581,523	194,631	171,735	2,947,889		2,947,889	(42,473)	2,905,416		10
10a	Therapy	163,728		10,284	174,012		174,012	(17,414)	156,598		10a
11	Activities	106,108	11,619	4,851	122,578		122,578		122,578		11
12	Social Services	193,840		32,509	226,349		226,349		226,349		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,449	4,449		15
16	<b>TOTAL Health Care and Programs</b>	3,045,199	206,250	226,579	3,478,028		3,478,028	(55,438)	3,422,590		16
	<b>C. General Administration</b>										
17	Administrative	142,735		621,843	764,578		764,578	(422,639)	341,939		17
18	Directors Fees										18
19	Professional Services			189,925	189,925	(4,500)	185,425	(140,368)	45,057		19
20	Dues, Fees, Subscriptions & Promotions			88,108	88,108		88,108	(22,562)	65,546		20
21	Clerical & General Office Expenses	156,526	27,903	294,042	478,471		478,471	(120,149)	358,322		21
22	Employee Benefits & Payroll Taxes			645,594	645,594	33,945	679,539		679,539		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,003	5,003		5,003	29	5,032		24
25	Other Admin. Staff Transportation			2,644	2,644		2,644	9,822	12,466		25
26	Insurance-Prop.Liab.Malpractice			149,505	149,505		149,505	9,859	159,364		26
27	Other (specify):*							43,375	43,375		27
28	<b>TOTAL General Administration</b>	299,261	27,903	1,996,664	2,323,828	29,445	2,353,273	(642,633)	1,710,640		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,011,656	787,111	2,751,345	7,550,112	(4,500)	7,545,612	(787,920)	6,757,692		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.

## 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			200,053	200,053		200,053	304,040	504,093			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			140,681	140,681		140,681	526,901	667,582			32
33	Real Estate Taxes					4,500	4,500	235,689	240,189			33
34	Rent-Facility & Grounds			1,175,000	1,175,000		1,175,000	(1,175,000)				34
35	Rent-Equipment & Vehicles			5,303	5,303		5,303	9,710	15,013			35
36	Other (specify):*							56,346	56,346			36
37	<b>TOTAL Ownership</b>			1,521,037	1,521,037	4,500	1,525,537	(42,314)	1,483,223			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		119,804	257,014	376,818		376,818	(528)	376,290			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,260	118,260		118,260		118,260			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		119,804	375,274	495,078		495,078	(528)	494,550			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,011,656	906,915	4,647,656	9,566,227		9,566,227	(830,763)	8,735,464			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(7,833)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	20,083	30		9
10	Interest and Other Investment Income	(40,460)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(46)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(209,838)	21		24
25	Fund Raising, Advertising and Promotional	(10,436)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,881)	20		28
29	Other-Attach Schedule	(71,422)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (326,084)		\$	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)	(504,679)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (504,679)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (830,763)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Columbus Park Nursing & Rehab Center

ID# 0037960

Report Period Beginning: 01/01/09

Ending: 12/31/09

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Miscellaneous Income	\$ (120)	21	1
2	Office Bank Fees	(5,992)	21	2
3	Theft & Damage Loss	(1,882)	21	3
4	COPE Dues	(6,198)	20	4
5	Capitalized R&M	(43,175)	06	5
6	Annual Report	(100)	20	6
7	2010 Seminars	(380)	24	7
8	Non Allowable Legal	(1,000)	19	8
9	Fees- Building Co	(250)	20	9
10	Professional Fees- Building Co.	(7,650)	19	10
11	Cell Tower Rental Refund	(4,675)	30	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	<b>Total</b>	(71,422)		49

Columbus Park Nursing & Rehab Center

ID# 0037960

Report Period Beginning: 01/01/09

Ending: 12/31/09

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Park Nursing & Rehab Center# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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				(16,594)	(6)							(16,600)	1
2	Food Purchase	(46)											(46)	2
3	Housekeeping					(3,066)							(3,066)	3
4	Laundry					(1,838)							(1,838)	4
5	Heat and Other Utilities	(7,833)			2,427								(5,406)	5
6	Maintenance	(43,175)		(11,354)	(17,860)								(72,389)	6
7	Other (specify):*			962	8,534								9,496	7
8	<b>TOTAL General Services</b>	<b>(51,054)</b>		<b>(10,392)</b>	<b>(23,493)</b>	<b>(4,910)</b>							<b>(89,850)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records			(31,081)	7,714	(12,845)		(6,261)					(42,473)	10
10a	Therapy				(17,414)								(17,414)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			2,349	2,100								4,449	15
16	<b>TOTAL Health Care and Programs</b>			<b>(28,732)</b>	<b>(7,600)</b>	<b>(12,845)</b>		<b>(6,261)</b>					<b>(55,438)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(511,443)	88,804								(422,639)	17
18	Directors Fees													18
19	Professional Services	(8,650)	7,650	(154,983)	15,615								(140,368)	19
20	Fees, Subscriptions & Promotions	(23,115)	250	303									(22,562)	20
21	Clerical & General Office Expenses	(217,832)		97,612	71								(120,149)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(380)		409									29	24
25	Other Admin. Staff Transportation			9,822									9,822	25
26	Insurance-Prop.Liab.Malpractice		8,553	1,162	144								9,859	26
27	Other (specify):*			25,390	17,985								43,375	27
28	<b>TOTAL General Administration</b>	<b>(249,977)</b>	<b>16,453</b>	<b>(531,728)</b>	<b>122,619</b>								<b>(642,633)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(301,031)</b>	<b>16,453</b>	<b>(570,852)</b>	<b>91,526</b>	<b>(17,755)</b>		<b>(6,261)</b>					<b>(787,920)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Park Nursing & Rehab Center# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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)	
	<b>D. Ownership</b>													
30	Depreciation	15,408	277,007		11,625								304,040	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(40,460)	585,657	(25,898)	7,602								526,901	32
33	Real Estate Taxes		228,415		7,274								235,689	33
34	Rent-Facility & Grounds		(1,175,000)										(1,175,000)	34
35	Rent-Equipment & Vehicles			9,710									9,710	35
36	Other (specify):*		56,346										56,346	36
37	<b>TOTAL Ownership</b>	<b>(25,052)</b>	<b>(27,575)</b>	<b>(16,188)</b>	<b>26,501</b>								<b>(42,314)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(528)					(528)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	<b>TOTAL Special Cost Centers</b>							<b>(528)</b>					<b>(528)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(326,084)</b>	<b>(11,122)</b>	<b>(587,040)</b>	<b>118,027</b>	<b>(17,755)</b>		<b>(6,789)</b>					<b>(830,763)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Columbus Park LLC		Bldg Co.

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent Income	\$ 1,175,000	Columbus Park LLC		\$	\$ (1,175,000)	1
2	V	20 Fees		Columbus Park LLC		250	250	2
3	V	36 Insurance- MIP		Columbus Park LLC		51,736	51,736	3
4	V	26 Insurance- Property		Columbus Park LLC		8,553	8,553	4
5	V	32 Interest- HUD		Columbus Park LLC		586,736	586,736	5
6	V	19 Professional Fees		Columbus Park LLC		7,650	7,650	6
7	V	33 Real Estate Taxes- Net		Columbus Park LLC		228,415	228,415	7
8	V	30 Depreciation		Columbus Park LLC		277,007	277,007	8
9	V	32 Interest Income	1,079	Columbus Park LLC			(1,079)	9
10	V	36 Amortization HUD Fees		Columbus Park LLC		4,610	4,610	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,176,079			\$ 1,164,957	\$ * (11,122)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 REPAIRS AND MAINT.	\$ 23,328	S.I.R. MANAGEMENT, INC.	100.00%	\$ 11,974	\$ (11,354)
16	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	962	962
17	V	10 NURSING	46,656	S.I.R. MANAGEMENT, INC.	100.00%	15,575	(31,081)
18	V	15 EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	2,349	2,349
19	V	19 PROFESSIONAL FEES	158,448	S.I.R. MANAGEMENT, INC.	100.00%	2,606	(155,842)
20	V	20 FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	303	303
21	V	21 CLERICAL & GENERAL	46,656	S.I.R. MANAGEMENT, INC.	100.00%	35,682	(10,974)
22	V	24 EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	409	409
23	V	25 OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	9,822	9,822
24	V	26 INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	1,162	1,162
25	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	4,569	4,569
26	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(25,898)	(25,898)
27	V	35 EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	9,710	9,710
28	V						
29	V	17 ADMINISTRATIVE	538,179	S.I.R. MANAGEMENT, INC.	100.00%	26,736	(511,443)
30	V	19 PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	859	859
31	V	21 CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	108,586	108,586
32	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	20,821	20,821
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 813,267			\$ 226,227	\$ * (587,040)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	DIETARY SALARIES	\$ 23,328	S.I.R. MANAGEMENT, INC.	100.00%	\$ 6,734	\$ (16,594)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,040	1,040	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	7,714	7,714	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	1,172	1,172	18
19	V	17	ADMIN./LEGAL SALARIES	11,664	S.I.R. MANAGEMENT, INC.	100.00%	100,468	88,804	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	15,556	15,556	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	17,985	17,985	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	23,328	S.I.R. MANAGEMENT, INC.	100.00%	5,914	(17,414)	24
25	V	15	EMPLOYEE BENFITS		S.I.R. MANAGEMENT, INC.	100.00%	928	928	25
26	V								26
27	V	6	MAINTENANCE SALARIES	59,685	S.I.R. MANAGEMENT, INC.	100.00%	41,130	(18,555)	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	7,494	7,494	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	2,427	2,427	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	695	695	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	59	59	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	71	71	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	144	144	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	11,625	11,625	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	7,602	7,602	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	7,274	7,274	37
38	V								38
39	Total		\$ 118,005				\$ 236,032	\$ * 118,027	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$ 66	Xcel Supply, LLC	100.00%	\$ 60	\$ (6)
16	V	3 Housekeeping	33,386	Xcel Supply, LLC	100.00%	30,320	(3,066)
17	V	4 Laundry	20,017	Xcel Supply, LLC	100.00%	18,179	(1,838)
18	V	6 Repairs & Maintenance		Xcel Supply, LLC	100.00%		
19	V	10 Nursing	139,872	Xcel Supply, LLC	100.00%	127,027	(12,845)
20	V	11 Activities		Xcel Supply, LLC	100.00%		
21	V	12 Social Service		Xcel Supply, LLC	100.00%		
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%		
23	V	21 Office And Clerical		Xcel Supply, LLC	100.00%		
24	V	22 Employee Benefits		Xcel Supply, LLC	100.00%		
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%		
26	V	39 Ancillary		Xcel Supply, LLC	100.00%		
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 193,341			\$ 175,586	\$ * (17,755)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 97,810	\$ 97,810	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	97,810	CCS Employee Benefits Group	100.00%		(97,810)	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		\$ 97,810			\$ 97,810	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Enterals	\$ 1,231	Care Centers Health Systems, Inc.		\$ 703	\$ (528)
16	V	10 Infusion Supplies	14,591	Care Centers Health Systems, Inc.		8,330	(6,261)
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 15,822			\$ 9,033	\$ * (6,789)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

## 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	Bryan Barrish	Shareholder	Administrative	7.19%	See Attached	2.61	6.53%	Alloc. Salary	\$ 16,962	17-7	1
2	Mike Giannini	Shareholder	Administrative	6.60%	See Attached	3.04	7.60%	Alloc. Salary	14,520	17-7	2
3	Eric Rothner	Shareholder	Administrative	3.77%	See Attached	0.61	1.31%	Alloc. Salary	8,698	17-7	3
4	Nenita Guzman	Shareholder	Dietary	1.89%	See Attached	4.35	8.70%	Alloc. Salary	6,734	1-7	4
5	Louise Bergthold	Shareholder	Administrative	4.25%	See Attached	4.78	8.69%	Alloc. Salary	16,962	17-7	5
6	Tom Winter	Shareholder	Administrative	0.94%	See Attached	5.00	8.33%	Alloc. Salary	16,247	17-7	6
7	Noah Wolff	Shareholder	Administrative	4.25%	See Attached	3.00	13.64%	Mgmt. Fee	36,000	17-3	7
8	Leo Feigenbaum	Shareholder	Administrative	6.60%	See Attached	1.00	1.67%	Mgmt. Fee	36,000	17-3	8
9	Adam Vales	Shareholder	Clerical	2.83%	See Attached	0.57	1.43%	Alloc. Salary	1,026	22-7	9
10	Sarah Barrish	Relative	Administrative	0.00%	See Attached	3.48	8.70%	Alloc. Salary	8,869	17-7	10
11	Kristen Barish	Shareholder	Clerical	1.18%	See Attached	1.48	8.71%	Alloc. Salary	1,176	21-7	11
12											12
13								TOTAL	\$ 163,194		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 Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending: 12/31/09

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 S.I.R. MANAGEMENT, INC.  
 Street Address 6840 N. LINCOLN  
 City / State / Zip Code LINCOLNWOOD, IL. 60712  
 Phone Number ( 847) 675 -7979  
 Fax Number ( 847) 675 -0555

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	6	REPAIRS AND MAINT.	PATIENT DAYS	806,183	12	\$ 137,654	\$ 73,265	70,124	\$ 11,974	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	806,183	12	11,057		70,124	962	2
3	10	NURSING	PATIENT DAYS	806,183	12	179,054	179,054	70,124	15,575	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	806,183	12	27,001		70,124	2,349	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	806,183	12	29,965	15,891	70,124	2,606	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	806,183	12	3,480		70,124	303	6
7	21	CLERICAL & GENERAL	PATIENT DAYS	806,183	12	410,223	335,902	70,124	35,682	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	806,183	12	4,701		70,124	409	8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	806,183	12	112,924		70,124	9,822	9
10	26	INSURANCE	PATIENT DAYS	806,183	12	13,360		70,124	1,162	10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	806,183	12	52,522		70,124	4,569	11
12	32	INTEREST	PATIENT DAYS	806,183	12	(297,734)		70,124	(25,898)	12
13	35	EQUIPMENT RENTAL	PATIENT DAYS	806,183	12	111,631		70,124	9,710	13
14										14
15	17	ADMINISTRATIVE	PATIENT DAYS	841,652	13	320,892	320,892	70,124	26,736	15
16	19	PROFESSIONAL FEES	PATIENT DAYS	841,652	13	10,309		70,124	859	16
17	21	CLERICAL & GENERAL	PATIENT DAYS	841,652	13	1,303,285	68,837	70,124	108,586	17
18	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	841,652	13	249,900		70,124	20,821	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,680,224	\$ 993,841		\$ 226,227	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending: 12/31/09

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 S.I.R. MANAGEMENT, INC.  
 Street Address 6840 N. LINCOLN  
 City / State / Zip Code LINCOLNWOOD, IL. 60712  
 Phone Number ( 847) 675 -7979  
 Fax Number ( 847) 675 -0555

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY SALARIES	PATIENT DAYS	806,183	12	\$ 77,418	\$ 77,418	70,124	\$ 6,734	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	806,183	12	11,962		70,124	1,040	2
3	10	NURSING SALARIES	PATIENT DAYS	806,183	12	88,682	88,682	70,124	7,714	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	806,183	12	13,479		70,124	1,172	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	806,183	12	1,155,033	1,155,033	70,124	100,468	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	806,183	12	178,836		70,124	15,556	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	806,183	12	206,767		70,124	17,985	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	273,348	13	69,299	69,299	23,328	5,914	10
11	15	EMPLOYEE BENEFITS	SPECIAL REHAB INC.	273,348	13	10,868		23,328	928	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	257,623	9	177,531	177,531	59,685	41,130	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	257,623	9	32,348		59,685	7,494	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	13	28,260		1,106	2,427	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	13	8,091		1,106	695	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	13	689		1,106	59	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	13	822		1,106	71	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	13	1,678		1,106	144	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	13	135,367		1,106	11,625	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	13	88,526		1,106	7,602	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	13	84,702		1,106	7,274	23
24										24
25	TOTALS					\$ 2,370,358	\$ 1,567,963		\$ 236,032	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending: 12/31/09

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 Xcel Supply, LLC  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, IL 60202  
 Phone Number ( 847)328-7600  
 Fax Number ( 847)328-7615

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Direct Allocation			\$		\$ 60	1
2	3	Housekeeping	Direct Allocation					30,320	2
3	4	Laundry	Direct Allocation					18,179	3
4	6	Repairs & Maintenance	Direct Allocation						4
5	10	Nursing	Direct Allocation					127,027	5
6	11	Activities	Direct Allocation						6
7	12	Social Service	Direct Allocation						7
8	20	Dues, Fees And Subscriptions	Direct Allocation						8
9	21	Office And Clerical	Direct Allocation						9
10	22	Employee Benefits	Direct Allocation						10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation						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					\$	\$	\$ 175,586	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

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 CCS Employee Benefits Group, Inc.  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847)905-4000  
 Fax Number ( 847)905-4040

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 97,810	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				\$	\$		\$ 97,810	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

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 Care Centers Health Systems, Inc.  
 Street Address 200 Howard  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 612-5662  
 Fax Number ( 224) 612-5862

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	39	Enterals	Direct Allocation		\$	\$		\$ 703	1
2	10	Infusion Supplies	Direct Allocation					8,330	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				\$	\$		\$ 9,033	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending: 12/31/09

**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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

**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			
<b>A. Directly Facility Related Long-Term</b>																			
1	HUD		X	Mortgage		09/03/03	\$	\$ 10,256,457		\$ 586,736	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
<b>Working Capital</b>																			
6	Lake Forest Bank		X	Line of Credit				2,461,265		140,681	6								
7	Alloc. -SIR Management	X								(18,296)	7								
8	See Supplemental Schedule										8								
9	TOTAL Facility Related						\$	\$ 12,717,722		\$ 709,121	9								
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X							(40,460)	10								
11	Interest Income- Bldg Co		X							(1,079)	11								
12											12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related						\$	\$		\$ (41,539)	14								
15	TOTALS (line 9+line14)						\$	\$ 12,717,722		\$ 667,582	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 51,736 Line # 36

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nursing & Rehab Center # 0037960 Report Period Beginning: 01/01/09 Ending: 12/31/09

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

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

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

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

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







Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame Number of Stories 6

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 2002, \$300,000. Row 2: (blank). Row 3: TOTALS, \$300,000.

SEE ACCOUNTANTS' COMPILATION REPORT

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				\$	\$		\$	\$	\$	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1992	51,845		20	2,592	2,592	45,279	9
10	Various		1993	71,558		20	3,579	3,579	60,835	10
11	Various		1994	46,784		20	2,339	2,339	36,794	11
12	Various		1995	131,277		20	6,467	6,467	96,242	12
13	Various		1996	62,128		20	3,108	3,108	42,876	13
14	Various		1997	40,477		20	2,025	2,025	25,455	14
15	Various		1998	448,767		20	22,442	22,442	255,929	15
16	Various		1999	202,884		20	10,138	10,138	106,646	16
17	Various		2000	27,418		20	1,371	1,371	13,020	17
18	Various		2001	87,910		20	4,397	4,397	36,255	18
19	Various		2002	35,511		20	3,517	3,517	25,995	19
20	Various		2003	96,681		20	5,307	5,307	33,818	20
21	Various		2004	77,185		20	4,101	4,101	22,559	21
22	Various		2005	111,165		20	6,181	6,181	28,807	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

\*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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	7,354,504	277,007		226,649	(50,358)	1,537,936	67
68	Related Party Allocations (Pages 12H & 12I)	138,305	5,649		4,444	(1,205)	57,609	68
69	Financial Statement Depreciation		195,378			(195,378)		69
70	TOTAL (lines 4 thru 69)	\$ 8,984,399	\$ 478,034		\$ 308,657	\$ (169,377)	\$ 2,426,055	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 8,984,399	\$ 478,034		\$ 308,657	\$ (169,377)	\$ 2,426,055	1
2	Closet Doors	2006	6,600		20	330	330	1,293	2
3	Fire Door	2006	1,840		20	92	92	345	3
4	Motor	2006	1,193		20	60	60	209	4
5	Hvac	2006	2,216		20	111	111	351	5
6	Light Fixtures	2006	1,685		20	84	84	260	6
7	Flooring - Tile	2006	5,598		20	280	280	863	7
8	Boiler Pump	2006	12,000		20	600	600	1,900	8
9	Elevator Work	2006	4,202		20	210	210	823	9
10	Elevator Work	2006	4,376		20	219	219	802	10
11	Fire Alarm Work	2006	10,992		20	550	550	1,924	11
12	Fire Doors	2006	15,205		20	760	760	2,661	12
13	Cubicle Curtains	2006	2,130		20	107	107	337	13
14	Cubicle Curtains	2006	2,918		20	146	146	462	14
15	Walk-In Cooler	2006	3,212		20	161	161	509	15
16	Fire Alarm Generator	2006	3,739		20	187	187	592	16
17	Electrical Work	2006	3,660		20	183	183	702	17
18	Boiler	2006	2,611		20	131	131	435	18
19	Door Hardware	2007	11,100		20	555	555	1,434	19
20	Elevator Work	2007	7,950		20	398	398	994	20
21	Sewage Pumps	2007	13,224		20	661	661	1,873	21
22	Water Heaters	2007	15,665		20	783	783	2,219	22
23	Fire Door	2007	2,730		20	137	137	398	23
24	Drainage Work	2007	3,360		20	168	168	490	24
25	Kitchen Fan	2007	2,924		20	292	292	634	25
26	Boiler Work	2007	7,599		20	380	380	823	26
27	Hvac Work	2007	11,355		20	568	568	1,183	27
28	Window Screen	2007	7,934		20			7,934	28
29	Fire Door	2007	1,725		20	173	173	518	29
30	Flooring	2007	4,130		20	207	207	602	30
31	Boiler Work	2007	3,560		20	178	178	534	31
32	Fire Door	2007	1,940		20	194	194	550	32
33	Fire Doors	2007	8,500		20	425	425	1,169	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,172,272	\$ 478,034		\$ 317,987	\$ (160,047)	\$ 2,461,878	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,172,272	\$ 478,034		\$ 317,987	\$ (160,047)	\$ 2,461,878	1
2	Fire Doors	2007	1,860		20	93	93	256	2
3	Elevator Work	2007	99,000		20	4,950	4,950	13,200	3
4	Elevator Work	2007	10,792		20	540	540	1,439	4
5	Elevator Work	2007	56,475		20	2,824	2,824	7,530	5
6	Boiler	2007	7,789		20	389	389	811	6
7	Hvac	2007	16,516		20	826	826	1,720	7
8	Smoke Detectors	2007	3,157		20	316	316	894	8
9	Electrical Work	2007	3,850		20	385	385	898	9
10	Fire Alarms	2007	2,727		20	273	273	682	10
11	Hvac - Cooling Tower	2008	8,194		20	683	683	1,309	11
12	Roofing	2008	24,865		20	2,487	2,487	4,766	12
13	Tuckpointing	2008	4,395		20	440	440	842	13
14	Flooring & Handrails	2008	94,561		20	9,456	9,456	17,336	14
15	Lobby Renovation	2008	29,775		20	2,978	2,978	5,459	15
16	Elevator Work	2008	18,400		20	920	920	1,610	16
17	Lighting & Ceiling	2008	25,389		20	2,539	2,539	4,443	17
18	Electrical	2008	14,256		20	1,426	1,426	2,376	18
19	Electrical	2008	9,439		20	944	944	1,573	19
20	Cooling Tower Wiring	2008	4,570		20	381	381	635	20
21	Elevator Sill	2008	6,583		20	329	329	549	21
22	Hvac Valve & Pump	2008	2,811		20	234	234	371	22
23	Handrails	2008	76,568		20	7,657	7,657	12,123	23
24	True-Blue Painting	2008	149,750		20	14,975	14,975	22,463	24
25	Hot Water System	2008	12,194		20	1,219	1,219	1,829	25
26	Doors	2008	21,750		20	2,175	2,175	3,263	26
27	Flooring	2008	15,134		20	1,513	1,513	2,144	27
28	Nurse Station - Relaminate	2008	4,760		20	952	952	1,349	28
29	Elevator Cabs	2008	44,262		20	2,213	2,213	2,951	29
30	Drapes & Cubicle Curtains	2008	24,279		20	4,856	4,856	6,474	30
31	Fencing	2008	6,935		20	462	462	616	31
32	Satellite/Cable Wiring	2008	9,900		20	990	990	1,238	32
33	Landscaping	2008	24,557		20	1,637	1,637	2,046	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,007,765	\$ 478,034		\$ 390,049	\$ (87,985)	\$ 2,587,073	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Totals from Page 12C, Carried Forward</b>		\$ 10,007,765	\$ 478,034		\$ 390,049	\$ (87,985)	\$ 2,587,073	1
2	City Neon Signs	2008	16,000		20	1,600	1,600	1,867	2
3	Renovation - 2Nd Floor	2008	31,656		20	3,166	3,166	5,276	3
4	Hvac Repairs	2008	7,274		20	364	364	697	4
5	Pump Seal Replace	2008	2,629		20	131	131	208	5
6	Emergency Generator Repair	2008	5,070		20	254	254	359	6
7	Painting / Patching	2008	6,600		20	330	330	440	7
8	Reclaimer Pump	2008	2,593		20	130	130	151	8
9	Fire Alarm Repair	2008	2,533		20	127	127	253	9
10	Sprinkler System Repair	2008	3,762		20	188	188	329	10
11	Fire Alarms	2008	5,720		20	286	286	453	11
12	Elevator Valve Replacement	2008	3,464		20	173	173	202	12
13	Hvac Work	2009	12,572		20	629	629	629	13
14	Window Treatments	2009	55,863		20	2,793	2,793	2,793	14
15	Ice Cream Parlor	2009	5,145		20	257	257	257	15
16	Bathroom Tile	2009	3,052		20	127	127	127	16
17	Chiller Work	2009	37,594		20	940	940	940	17
18	Hvac Heater	2009	3,488		20	58	58	58	18
19	Generator Work	2009	4,810		20	220	220	220	19
20	Elevator Work	2009	15,186		20	696	696	696	20
21	Fire Alarm Work	2009	4,781		20	219	219	219	21
22	Ejector Pump	2009	4,168		20	174	174	174	22
23	Nurse Call System	2009	5,466		20	228	228	228	23
24	Boiler Pump	2009	3,922		20	147	147	147	24
25	Ejector Pump Alarm	2009	3,052		20	114	114	114	25
26	Sprinkler Heads	2009	3,029		20	101	101	101	26
27	Door Closers	2009	5,219		20	174	174	174	27
28	Sprinklers	2009	8,710		20	218	218	218	28
29	Drain Repair	2009	2,525		20	126	126	126	29
30	Air Handler Repair	2009	3,192		20	160	160	160	30
31	Painting	2009	2,550		20	128	128	128	31
32	Register Repair	2009	4,033		20	202	202	202	32
33	Water Pipe Repair	2009	8,821		20	441	441	441	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,292,243	\$ 478,034		\$ 404,949	\$ (73,085)	\$ 2,605,459	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	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 12D, Carried Forward		\$ 10,292,243	\$ 478,034		\$ 404,949	\$ (73,085)	\$ 2,605,459	1
2	Power Surge Service	2009	22,054		20	1,103	1,103	1,103	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,314,297	\$ 478,034		\$ 406,052	\$ (71,982)	\$ 2,606,562	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	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	<b>Building Company Information</b>								1
2	<b>Buildings:</b>								2
3	Columbus Park, LLC	1976	7,013,521	277,007	35	200,386	(76,621)	1,442,485	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	Elevator Work	2003	67,488		20	3,374	3,374	20,527	9
10	Roof Work	2005	98,265		20	4,913	4,913	21,291	10
11	HVAC Chiller	2005	52,295		20	2,615	2,615	11,767	11
12	Rooftop Cooling Tower	2006	23,800		20	2,380	2,380	8,528	12
13	A/C Chiller	2006	48,000		20	9,600	9,600	28,800	13
14	Carpet	2008	5,496		20	1,099	1,099	1,832	14
15	Camera / Video System	2008	11,319		20	566	566	990	15
16	Draperies and Floors	2009	34,320		20	1,716	1,716	1,716	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
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	TOTAL (12F & 12G lines 1 thru 33)	\$ 7,354,504	\$ 277,007		\$ 226,649	\$ (50,358)	\$ 1,537,936	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

## 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	<b>Related Party Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>SIR- SIR</b>	1993	38,873	1,234	35	1,111	(123)	18,626	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>Allocated- SIR Management</b>	1993	9,856	274	20	489	215	8,306	9
10	<b>Allocated- SIR Management</b>	1994	31		20			31	10
11	<b>Allocated- SIR Management</b>	1995	225		20	11	11	162	11
12	<b>Allocated- SIR Management</b>	1997	15,144	339	20	757	418	9,699	12
13	<b>Allocated- SIR Management</b>	1999	1,191		20	60	60	610	13
14	<b>Allocated- SIR Management</b>	1999	12,085		20			12,085	14
15	<b>Allocated- SIR Management</b>	2000	1,406		20	70	70	671	15
16	<b>Allocated- SIR Management</b>	2007	4,517	805	20	226	(579)	496	16
17	<b>Allocated- SIR Management</b>	2008	12,449	1,245	20	785	(460)	1,447	17
18	<b>Allocated- SIR Management</b>	2009	30,933	62	20	378	316	378	18
19									19
20									20
21	<b>Allocated- SIR Properties- SIR Management</b>	2009	2,334	1,334	20	93	(1,241)	93	21
22	<b>Allocated- SIR Properties- SIR Management</b>	2007	681	98	20	34	(64)	102	22
23	<b>Allocated- SIR Properties- SIR Management</b>	2002	154		20	8	8	58	23
24	<b>Allocated- SIR Properties- SIR Management</b>	1999	4,926	246	20	246		2,586	24
25	<b>Allocated- SIR Properties- SIR Management</b>	1998	2,354		20	118	118	1,353	25
26	<b>Allocated- SIR Properties- SIR Management</b>	1997	146		20	7	7	99	26
27	<b>Allocated- SIR Properties- SIR Management</b>	1994	370	9	20	19	10	287	27
28	<b>Allocated- SIR Properties- SIR Management</b>	1993	630	3	20	32	29	520	28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nursing & Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
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	TOTAL (12H & 12I lines 1 thru 33)	\$ 138,305	\$ 5,649		\$ 4,444	\$ (1,205)	\$ 57,609	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	\$ 1,148,113	\$ 5,791	\$ 95,043	\$ 89,252	10	\$ 749,687	71
72	Current Year Purchases	58,783	183	2,687	2,504	10	2,687	72
73	Fully Depreciated Assets	1,015,223		309	309	10	325,374	73
74								74
75	TOTALS	\$ 2,222,119	\$ 5,974	\$ 98,039	\$ 92,065		\$ 1,077,748	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 12,836,416	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 484,008	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 504,091	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 20,083	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,684,310	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.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A Related Organization Lease

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	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: \$ 14,583 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Van	\$ 431.48	\$ 430	17
18					18
19					19
20					20
21	TOTAL		\$ 431.48	\$ 430	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.

**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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)					Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	116,862	\$			\$	116,862	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				20,389					20,389	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				119,763					119,763	4
5	Physician Care		visits										5
6	Dental Care		visits										6
7	Work Related Program		hrs										7
8	Habilitation		hrs										8
9	Pharmacy	39 - 02	# of prescripts						87,758			87,758	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10
11	Academic Education		hrs										11
12	Other (specify):												12
13	Other (specify): <u>See Supplemental</u>								32,046			32,046	13
14	TOTAL			\$			257,014	\$	119,804	\$		376,818	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 Columbus Park Nursing & Rehab Center# 0037960Report Period Beginning: 01/01/09Ending: 12/31/09

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 3,195	\$ 12,074	1
2	Cash-Patient Deposits	81,077	81,077	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,555,063	1,555,063	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	70,502	70,502	6
7	Other Prepaid Expenses	2,883	45,975	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>		241,576	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,712,720	\$ 2,006,267	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		7,190,593	14
15	Leasehold Improvements, at Historical Cost	1,872,592	1,872,592	15
16	Equipment, at Historical Cost	1,530,488	3,051,296	16
17	Accumulated Depreciation (book methods)	(1,446,461)	(4,589,545)	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): <u>See Attached Schedule</u>	1,000	110,110	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,957,619	\$ 7,935,046	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,670,339	\$ 9,941,313	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 362,227	\$ 362,227	26
27	Officer's Accounts Payable	17,390	17,390	27
28	Accounts Payable-Patient Deposits	82,898	82,898	28
29	Short-Term Notes Payable	2,461,265	2,461,265	29
30	Accrued Salaries Payable	248,348	248,348	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,543	14,543	31
32	Accrued Real Estate Taxes(Sch.IX-B)		237,400	32
33	Accrued Interest Payable		48,462	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	17,000	17,000	35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,203,671	\$ 3,489,533	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,256,457	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 10,256,457	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,203,671	\$ 13,745,990	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 466,668	\$ (3,804,677)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,670,339	\$ 9,941,313	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>564,529</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>3</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>564,532</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(97,864)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(97,864)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>466,668</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning: 01/01/09

Ending: 12/31/09

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,828,421	1
2	Discounts and Allowances for all Levels	(315,330)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,513,091	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	639,580	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 639,580	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	81,649	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,881	19
20	Radiology and X-Ray	3,498	20
21	Other Medical Services	20,484	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 109,512	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	40,460	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 40,460	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	165,720	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 165,720	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,468,363	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,748,256	31
32	Health Care	3,478,028	32
33	General Administration	2,323,828	33
<b>B. Capital Expense</b>			
34	Ownership	1,521,037	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	376,818	35
36	Provider Participation Fee	118,260	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,566,227	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(97,864)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (97,864)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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 **Columbus Park Nursing & Rehab Center**

# **0037960**

Report Period Beginning:

**01/01/09**

Ending:

**12/31/09**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,911	2,086	\$ 83,723	\$ 40.14	1
2	Assistant Director of Nursing	1,671	1,851	59,522	32.16	2
3	Registered Nurses	10,146	10,972	285,765	26.04	3
4	Licensed Practical Nurses	33,013	35,694	827,556	23.18	4
5	CNAs & Orderlies	104,522	111,379	1,181,978	10.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,674	10,564	163,728	15.50	8
9	Activity Director	1,830	1,953	22,717	11.63	9
10	Activity Assistants	9,161	9,439	83,391	8.83	10
11	Social Service Workers	13,009	14,222	193,840	13.63	11
12	Dietician					12
13	Food Service Supervisor	1,968	2,086	42,079	20.17	13
14	Head Cook	6,130	6,589	62,611	9.50	14
15	Cook Helpers/Assistants	16,222	17,522	170,743	9.74	15
16	Dishwashers					16
17	Maintenance Workers	3,879	4,215	56,834	13.48	17
18	Housekeepers	23,575	25,206	242,985	9.64	18
19	Laundry	9,668	10,435	91,944	8.81	19
20	Administrator	1,959	2,086	93,469	44.81	20
21	Assistant Administrator	1,989	2,187	49,266	22.53	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,059	13,261	151,847	11.45	24
25	Vocational Instruction	1,187	1,187	4,679	3.94	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	6,073	6,636	142,979	21.55	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	269,646	289,570	\$ 4,011,656 *	\$ 13.85	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	Monthly	\$ 21,684	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,328	10-03	37
38	Nurse Consultant	Monthly	46,656	10-03	38
39	Pharmacist Consultant	Monthly	3,594	10-03	39
40	Physical Therapy Consultant	97	5,464	10a-03	40
41	Occupational Therapy Consultant	24	1,375	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	63	3,445	10a-03	43
44	Activity Consultant	99	4,851	11-03	44
45	Social Service Consultant	36	1,981	12-03	45
46	Other(specify) <u>Food Service Dir</u>	Monthly	23,328	01-03	46
47	<u>Specialized Service Consultant</u>	Monthly	23,328	12-03	47
48	<u>Psychiatric MD Consultant</u>	Monthly	7,200	12-03	48
49	TOTAL (lines 35 - 48)	319	\$ 154,434		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	3,121	117,157	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	3,121	\$ 117,157		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	
Martin Lee	Admin	0	\$ 93,469	Workers' Compensation Insurance	\$ 78,143	IDPH License Fee	\$ 994	
Maria Green	Asst. Admin	0	49,266	Unemployment Compensation Insurance	42,199	Advertising: Employee Recruitment	43,599	
				FICA Taxes	302,525	Health Care Worker Background Check	3,060	
				Employee Health Insurance	163,288	(Indicate # of checks performed <u>306</u> )		
				Employee Meals	33,945	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Advertising and Promotion	10,436	
				Chicago Head Tax	7,524	Yellow Pages	5,881	
				401K Matching	5,450	Dues and Subscriptions	11,761	
				Other Employee Benefits	9,577	Licenses and Permits	5,829	
				Union Pension	36,889	See Supplemental Schedule	303	
						Less: Public Relations Expense (		
						Non-allowable advertising	(10,436)	
						Yellow page advertising	(5,881)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			\$ 65,545	
Description				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Amount				Description			Amount	
Dues- Owners Council- SIR Management							Out-of-State Travel	
\$ 11,664							\$	
Director of Administrative Service- SIR Management								
46,656								
Ancillary Administrative Charges- SIR Management							In-State Travel	
47,952								
See Supplemental Schedule								
515,571								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 621,843				\$			4,623	
							Allocated- SIR Management	
							409	
C. Professional Services								
Vendor/Payee							Entertainment Expense (	
Type							(agree to Sch. V, line 24, col. 8)	
Amount							\$ 5,032	
SIR Management								
Bookkeeping								
\$ 90,720								
SIR Management								
Accounting								
44,400								
FR&R								
Accounting								
13,495								
Personnel Plannets, Inc								
Unemployment Consult.								
2,455								
SIR Management								
Dir. Of Regulaotry Serv.								
23,328								
LTC Solutions								
Computer Support								
1,600								
eHealth Data Solution								
MDS Software								
3,600								
Kelly Appraisal Consult.								
Appraisal Service								
4,500								
Honkamp Krueger								
Fed. Tax Credit Program								
360								
Pinnacle								
Customer Satisfaction								
2,910								
Stephen Sher								
Legal								
1,557								
See Supplemental Schedule								
1,000								
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL				
\$ 189,924				\$				

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**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	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Columbus Park Nursing &amp; Rehab Center

# 0037960

Report Period Beginning:

01/01/09

Ending:

12/31/09

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC- \$15268, II Assoc. HC \$2592
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,066 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 118,260  
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. \$ 33,945 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? N/A  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fees.