

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987 Report Period Beginning: 1/1/2009 Ending: 12/31/2009

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 5/27/09

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	<u>96</u>	Intermediate (ICF)	<u>96</u>	<u>35,040</u>	3
4		Intermediate/DD			4
5	<u>135</u>	Sheltered Care (SC)	<u>127</u>	<u>46,355</u>	5
6		ICF/DD 16 or Less			6
7	<u>231</u>	TOTALS	<u>223</u>	<u>81,395</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total
		3 Medicaid Recipient	4 Private Pay	Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	<u>13,695</u>	<u>18,079</u>		<u>31,774</u>	10
11	ICF/DD					11
12	SC	<u>2,355</u>	<u>23,868</u>		<u>26,223</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>16,050</u>	<u>41,947</u>		<u>57,997</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.25%

D. How many bed-hold days during this year were paid by the Department? NONE (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 03/01/1968

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

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2009 Fiscal Year: 12/31/2009

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

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT** # **0027987** Report Period Beginning: **1/1/2009** Ending: **12/31/2009**

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	752,233	67,301	18,763	838,297		838,297		838,297		1
2	Food Purchase		554,144		554,144	(350)	553,794	(21,289)	532,505		2
3	Housekeeping	299,250	43,746	8,434	351,430		351,430		351,430		3
4	Laundry	135,258	37,972		173,230		173,230		173,230		4
5	Heat and Other Utilities			342,753	342,753	(7,260)	335,493	(8,092)	327,401		5
6	Maintenance	257,078	50,777	283,565	591,420		591,420	(8,537)	582,883		6
7	Other (specify):*			168,725	168,725		168,725		168,725		7
8	TOTAL General Services	1,443,819	753,940	822,240	3,019,999	(7,610)	3,012,389	(37,918)	2,974,471		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	2,753,703	129,643	209,482	3,092,828		3,092,828		3,092,828		10
10a	Therapy										10a
11	Activities	159,960	15,876		175,836		175,836		175,836		11
12	Social Services	39,539		720	40,259		40,259		40,259		12
13	CNA Training										13
14	Program Transportation			7,482	7,482		7,482	(1,247)	6,235		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,953,202	145,519	235,684	3,334,405		3,334,405	(1,247)	3,333,158		16
	C. General Administration										
17	Administrative	308,739			308,739		308,739		308,739		17
18	Directors Fees										18
19	Professional Services			94,218	94,218	(12,721)	81,497	(8,377)	73,120		19
20	Dues, Fees, Subscriptions & Promotions			99,049	99,049	1,249	100,298	(79,584)	20,714		20
21	Clerical & General Office Expenses	231,632	45,387	21,795	298,814		298,814		298,814		21
22	Employee Benefits & Payroll Taxes			1,196,779	1,196,779	11,822	1,208,601		1,208,601		22
23	Inservice Training & Education										23
24	Travel and Seminar			14,142	14,142		14,142	(10,537)	3,605		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			110,024	110,024	(28,000)	82,024	(680)	81,344		26
27	Other (specify):*			42,139	42,139		42,139	(40,185)	1,954		27
28	TOTAL General Administration	540,371	45,387	1,578,146	2,163,904	(27,650)	2,136,254	(139,363)	1,996,891		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,937,392	944,846	2,636,070	8,518,308	(35,260)	8,483,048	(178,528)	8,304,520		29

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

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER #0027987 Report Period Beginning: 1/1/2009 Ending: 12/31/2009

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			682,394	682,394	1,505	683,899	(115,126)	568,773			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			241,653	241,653		241,653	(52,259)	189,394			32
33	Real Estate Taxes			194,265	194,265		194,265	(194,265)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			908	908		908		908			35
36	Other (specify):*			53,840	53,840		53,840		53,840			36
37	TOTAL Ownership			1,173,060	1,173,060	1,505	1,174,565	(361,650)	812,915			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops					7,260	7,260		7,260			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,560	52,560		52,560		52,560			42
43	Other (specify):*			896,511	896,511	26,495	923,006		923,006			43
44	TOTAL Special Cost Centers			949,071	949,071	33,755	982,826		982,826			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,937,392	944,846	4,758,201	10,640,439		10,640,439	(540,178)	10,100,261			45

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

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	(21,289)	Line2		4
5	Telephone, TV & Radio in Resident Rooms	(8,092)	Line5		5
6	Rented Facility Space	(8,537)	Line6		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(47,753)	Line32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(4,506)	Line32		14
15	Non-Care Related Owner's Transactions	(115,126)	Line30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(10,537)	Line24		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(38,620)	Line27		24
25	Fund Raising, Advertising and Promotional	(76,929)	Line20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(2,655)	Line20		28
29	Other-Attach Schedule	(206,134)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (540,178)		\$	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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (540,178)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops	X		7,260	Line5	41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule Dupl Insur	X		28,000	Line26	45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 35,260		47

BHF USE ONLY							
48		49		50		51	52

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

ID# 0027987

Report Period Beginning: 1/1/2009

Ending: 12/31/2009

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Gas for non-care vehicles	\$ (1,247)	Line 14	1
2	Insurance for non-care vehicles	(680)	Line 26	2
3	Flowers & decorations, miscellaneous	(1,565)	Line 27	3
4	Bond trustee costs	(8,377)	Line 19	4
5	Real estate taxes - main building	(194,265)	Line 33	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(206,134)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
NONE						

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT** # **0027987** Report Period Beginning: **1/1/2009** Ending: **12/31/2009**

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	NONE								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER # 0027987 Report Period Beginning: 1/1/2009 Ending: 2/31/2009

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Alpine Bank-Line of Credit	X		Construction - Phase 1 & 2	NONE	4/30/2008	\$ 5,150,000	\$	6/17/2009	0.0575	\$ 104,936	1							
2	City of Rockford Bonds	X		Construction - Phase 1 & 2	\$43,607.45	6/17/2009	8,000,000	7,905,634	6/17/2034	0.0425	132,211	2							
3												3							
4												4							
5												5							
Working Capital																			
6	Alpine Bank-Line of Credit	X		Operating Expenses	NONE	8/10/2009	500,000		8/5/2010	0.0400		6							
7												7							
8												8							
9	TOTAL Facility Related				\$43,607.45		\$ 13,650,000	\$ 7,905,634			\$ 237,147	9							
B. Non-Facility Related*																			
10	City of Rockford Bonds		X	Construction	NONE	2/22/2000	2,500,000		6/17/2009	0.0101	4,506	10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$ 2,500,000	\$			\$ 4,506	14							
15	TOTALS (line 9+line14)						\$ 16,150,000	\$ 7,905,634			\$ 241,653	15							

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

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 161,494 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).
FAIRHAVEN CHRISTIAN RETIREMENT CENTER, RETIREMENT LIVING, DUPLEXES (114 UNITS TOTAL)

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Main Building</u>	<u>871,200</u>	<u>1965</u>	<u>\$ 62,304</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	871,200		\$ 62,304	3

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

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	94	1967	1967	\$ 1,115,078	\$ 95	40	\$ 95	\$	\$ 1,115,029	4
5	76	1973	1973	1,051,996	26,186	40	26,186		960,324	5
6	20	1975	1975	255,191	5,843	20-40	5,843		223,043	6
7	41	1979	1979	1,323,223	31,213	40	31,213		1,029,626	7
8										8
	Improvement Type**									
9	Land improvements		1968	36,138	19	20-40	19		36,134	9
10	Sliding doors-front entry, water softener		1989	25,488	561	10-20	561		25,486	10
11	Hot water heater, boiler repair, air condit., exam room		1990	24,368	192	10-20	192		24,275	11
12	Air condit.-2 kitchens, HC computer cab., burner/boiler		1991	44,311	372	15-20	372		43,391	12
13	Remodel dietary off., a/c coff shop, carpeting,smoke det.		1993	35,136	258	10-20	258		34,237	13
14	Air condit.-laundry, new kitchen/apt, fire alarm		1994	11,134	225	10-20	225		10,121	14
15	Remodel of 6 rooms		1996	33,302	1,643	5-20	1,643		22,622	15
16	Remodeling of nurses station		1996	8,438	422	20	422		5,697	16
17	New lights		1996	7,499	375	20	375		5,063	17
18	New windows		1996	1,762	88	20	88		1,188	18
19	Rehab & conversion of rooms		1997	119,116	4,765	25	4,765		59,561	19
20	Remodel of Rehab dept., identicard door system		1997	37,374	1,200	10-25	1,200		22,372	20
21	Wall heaters,doors & wind.,water heater,chill water sys		1997	18,338	715	10-25	715		9,888	21
22	Roof work, office remodel,clock wiring,shelving,boiler		1997	33,616	1,445	10-25	1,445		22,327	22
23	Fence along Alpine Road		1998	84,198	4,210	20	4,210		48,415	23
24	Blacktop		1998	12,538	627	20	627		7,211	24
25	Remodel of Rehab Dept & Breakroom		1998	42,423	1,697	25	1,697		19,516	25
26	Rehab resident rooms		1998	92,743	3,710	25	3,710		42,665	26
27	Rehab offices-Ex dir.,ADON, Maint., Activities		1998	36,208	1,448	25	1,448		16,651	27
28	Rear entrance door, fire protection system		1998	6,051	242	25	242		2,783	28
29	Rehab Health Ctr., Halls, Storage, Conference room		1998	24,693	988	25	988		11,363	29
30	Rehab coffee shop & gift shop		1998	4,374	175	25	175		2,013	30
31	Health Ctr. sound system,		1998	4,308	287	15	287		3,301	31
32	Electrical work, heating & air condit.		1998	5,180	207	25	207		2,381	32
33	Fence and grading		1999	13,566	678	20	678		7,119	33
34	Blacktop, patching, speed bumps		1999	18,220	911	10-20	911		9,945	34
35	Rehab resident rooms		1999	84,948	3,398	25	3,398		35,679	35
36	Rehab maint off., shop, laund room, housekeeping off		1999	44,768	1,791	25	1,791		18,806	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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Health Ctr. Elevator conversion, emerg. Lights	1999	\$ 9,806	\$ 490	10-20	\$ 490	\$	\$ 9,335	37
38	Windows, storm doors, boiler room electrical	1999	12,196	518	20-25	518		5,439	38
39	Rehab Health Ctr.-lighting,heat,ceiling panels,flooring	1999	33,716	1,349	25	1,349		14,165	39
40	Rehab Health Ctr.-conf room,util room,activ,air cond	1999	17,993	864	15-25	864		9,071	40
41	Rehab Health Ctr.-soc serv off., 1st floor restroom	1999	4,077	163	25	163		1,711	41
42	Wanderguard door alarm	1999	530	26	10	26		530	42
43	Remodel-Main office,coffee shop,gift shop	2000	1,110,762	27,769	40	27,769		263,806	43
44	Employee parking lot	2000	96,253	4,813	20	4,813		45,723	44
45	Irrigation system	2000	18,761	938	20	938		8,911	45
46	Beauty shops-1st & 3rd	2000	49,403	1,235	40	1,235		11,733	46
47	Remodel-Maint., Acctg, Activ.,& 2nd fl HC kitchen off.	2000	38,198	1,910	20	1,910		18,145	47
48	Rehab resident rooms	2000	64,544	3,588	10-20	3,588		34,086	48
49	Main entrance doors	2000	10,535	527	20	527		5,006	49
50	Roof repairs,elevator room repairs,electric,phone,comp.	2000	35,305	2,299	10-20	2,299		21,840	50
51	Back flow system	2000	65,706	3,285	20	3,285		31,208	51
52	Smoke barrier upgrade	2000	68,105	1,703	40	1,703		16,178	52
53	Vanity/Tops/Faucets	2001	8,998	600	15	600		5,100	53
54	Recaulk-main entrance/main dining/S&W wings perimeters	2001	15,040	1,504	10	1,504		12,784	54
55	Signage, OSHA modifications,HVAC modifications	2001	16,911	873	15-25	873		7,421	55
56	2nd floor remodeling-ceiling,sprinkler,lighting,duct work	2001	48,885	2,375	20-25	2,375		20,188	56
57	Rehab resident rooms,countertop,locks	2001	30,992	1,550	20	1,550		13,175	57
58	Miscell plants,pots,trees,mulch,sprinkler system supplies	2001	8,496	568	5-15	568		4,005	58
59	Miscell boiler room doors/frames,castings-main,a/c install	2001	4,578	374	10-25	374		3,179	59
60	Rehab dietary office-elect,fan coil ductwork,door	2001	7,190	360	20	360		3,060	60
61	Redo wall,hallway,rear stairway coping stone reset	2002	2,104	105	20	105		788	61
62	Vanity/Tops/Faucets	2002	8,106	540	15	540		4,050	62
63	Keys,locks,windows	2002	6,335	351	15-20	351		2,632	63
64	East entrance doors-structural changes	2002	7,684	384	20	384		2,880	64
65	Recaulk-HC wing perimeter	2002	12,695	1,270	10	1,270		9,525	65
66	Doors	2002	7,581	505	15	505		3,788	66
67	Laundry,south lounge,water serv valve,roof,trash chute changes	2002	9,256	399	5-15	399		6,267	67
68	Main office,conference room,training room changes	2002	4,097	205	20	205		1,537	68
69	Room number signs	2002	6,070	304	20	304		2,280	69
70	TOTAL (lines 4 thru 69)		\$ 6,496,634	\$ 159,730		\$ 159,730	\$	\$ 4,477,778	70

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,496,634	\$ 159,730		\$ 159,730	\$	\$ 4,477,778	1
2	Landscaping, front entrance and east drainage	2003	6,332	555	10-15	555		3,607	2
3	Modify patient toilet rooms and showers	2003	36,996	1,480	25	1,480		9,620	3
4	Garages-crown molding	2003	3,601	180	20	180		1,170	4
5	Screen,glass,wall,door,latches,locks replacement	2003	15,747	930	5-20	930		6,710	5
6	Lighting	2003	24,236	1,225	5-20	1,225		8,373	6
7	Vanity/Tops/Faucets	2003	4,908	327	15	327		2,126	7
8	Boiler room rework	2003	3,795	190	20	190		1,235	8
9	South wing roof	2003	66,135	3,307	20	3,307		21,495	9
10	Smoke barrier upgrade	2003	28,657	1,433	20	1,433		9,314	10
11	Employee parking lot, sidewalks	2004	14,283	952	15	952		5,236	11
12	Landscaping drainage	2004	12,100	807	15	807		4,438	12
13	Employee patio, residents veranda	2004	42,639	2,139	15-20	2,139		11,764	13
14	Vanities/tops	2004	7,657	510	15	510		2,805	14
15	Emergency lighting, kitchen feeds, sink	2004	16,344	1,057	15-20	1,057		5,813	15
16	Library	2004	11,520	576	20	576		3,168	16
17	3rd floor renovation	2004	53,708	2,685	20	2,685		14,768	17
18	Thermostats, heaters, heat lamps	2004	7,888	526	15	526		2,893	18
19	Building equipment, mixing valve, wire fence	2004	14,689	1,043	15	1,043		5,737	19
20	HC room doors	2004	8,783	586	15	586		3,223	20
21	Room refurbishment- 302/304	2004	8,782	439	20	439		2,415	21
22	HVAC controls, a/c units	2004	24,793	1,653	15	1,653		9,091	22
23	Curve improvement and walkway	2005	43,285	2,886	15	2,886		12,987	23
24	Recreational path - veranda	2005	10,099	673	15	673		3,029	24
25	Blacktop - HC entrance and kitchen parking lot	2005	8,225	548	15	548		2,466	25
26	Globe fixtures at front entrance and signage	2005	2,856	190	15	190		855	26
27	Boiler room floor drains, rebrick boiler #2	2005	11,544	577	20	577		2,596	27
28	Vanities/tops	2005	2,581	172	15	172		774	28
29	East wing mixing valve	2005	6,422	428	15	428		1,926	29
30	Roof exhaust fans, repairs & HC tuckpointing	2005	11,525	714	15-20	714		3,213	30
31	Upgrade elevator door-left side center building	2005	15,754	788	20	788		3,546	31
32	Window replacement and painting	2005	22,075	1,104	20	1,104		4,968	32
33	Remove/replace HC canopy	2005	46,471	1,859	25	1,859		8,365	33
34	TOTAL (lines 1 thru 33)		\$ 7,091,064	\$ 192,269		\$ 192,269	\$	\$ 4,657,504	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,091,064	\$ 192,269		\$ 192,269	\$	\$ 4,657,504	1
2	Garage door-Kabota storage	2005	1,264	63	20	63		284	2
3	Storage room cages	2005	753	50	15	50		225	3
4	Boiler room walkway	2006	19,603	980	20	980		3,430	4
5	Signage	2006	5,011	334	15	334		1,169	5
6	Storage room cages	2006	16,254	813	20	813		2,845	6
7	Upgrade elevator doors	2006	58,240	2,912	20	2,912		10,192	7
8	Curb & gutter, irrigation system	2006	18,415	1,228	15	1,228		4,298	8
9	Repipe softners	2006	5,700	285	20	285		998	9
10	Vanities/tops	2006	4,530	302	15	302		1,057	10
11	Exhaust fans-roofs	2006	16,456	1,097	15	1,097		3,840	11
12	Window replacement and painting	2006	11,817	554	20	554		1,939	12
13	Bathtub conversions	2006	4,265	213	20	213		746	13
14	Lighting and electrical work	2006	1,615	81	20	81		283	14
15	Landscaping-veranda and health center	2007	5,764	276	15	276		690	15
16	Health center hydrant extension, air infiltration	2007	10,003	500	20	500		1,250	16
17	Front parking lot-coat and seal, grading and core out	2007	5,557	811	5-15	811		2,027	17
18	Signage	2007	2,192	146	15	146		365	18
19	Lighting	2007	6,143	347	15-20	347		868	19
20	Vanities/tops/air conditioner units	2007	11,404	760	15	760		1,900	20
21	Exhaust fans-roofs	2007	8,322	555	15	555		1,387	21
22	Bathtub conversions	2007	12,338	617	20	617		1,542	22
23	Health center soffit work,wrap-around, saniglaze	2007	21,849	1,142	15-20	1,142		2,855	23
24	Fire alarm system	2007	8,263	413	20	413		1,033	24
25	Condenser unit	2007	8,146	407	20	407		1,018	25
26	Veranda aluminum screen	2007	4,880	244	20	244		610	26
27	Windows and locks	2007	1,733	87	20	87		217	27
28	Modular nurses stations	2007	11,618	581	20	581		1,452	28
29	Building - phase 1 - air make-up, fire suppression, SC dining	2007	2,930,779	73,269	40	73,269		183,173	29
30	Roofs - phase 1 - main building and health center	2007	209,834	8,393	25	8,393		20,983	30
31	Health center canopy - phase 1	2007	11,115	278	40	278		695	31
32	Move telephone pole to widen curve	2008	2,267	113	20	113		170	32
33	Lighting, new bollards	2008	10,902	564	15-20	564		846	33
34	TOTAL (lines 1 thru 33)		\$ 10,538,096	\$ 290,684		\$ 290,684	\$	\$ 4,911,891	34

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

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 10,538,096	\$ 290,684		\$ 290,684	\$	\$ 4,911,891	1
2	Vanities, tops, faucets	2008	4,707	314	15	314		471	2
3	Signage	2008	1,193	80	15	80		120	3
4	Doors, door closers, windows	2008	5,623	344	15-20	344		516	4
5	Fire alarm system	2008	5,601	280	20	280		420	5
6	Roof top exhausters, maint garage roof	2008	11,059	703	15-40	703		1,055	6
7	Ceiling tile-hallways and laundry room	2008	17,556	878	20	878		1,317	7
8	Key switches for elevators	2008	1,300	65	20	65		97	8
9	Front entrance landscaping/improv, landscaping	2009	29,190	973	15	973		973	9
10	Vanities, tops, faucets,toilets	2009	4,596	153	15	153		153	10
11	Signage	2009	2,410	80	15	80		80	11
12	Lighting, fire alarm expander board	2009	6,835	187	15-20	187		187	12
13	East & South wing ceilings	2009	25,447	636	20	636		636	13
14	Window, garage doors	2009	1,923	60	15-20	60		60	14
15	East lounge office	2009	10,838	271	20	271		271	15
16	SC/HC automatic doors, card access	2009	18,943	631	15	631		631	16
17	Fascia, roof, and insulation improvements	2009	14,069	1,468	3-15	1,468		1,468	17
18	POC improvements	2009	13,973	349	20	349		349	18
19	Remodel apartment #382-#384	2009	2,440	61	20	61		61	19
20	New kitchen - expansion & renovation	2009	1,844,229	23,053	40	23,053		23,053	20
21	Front parking lot	2009	162,072	5,402	15	5,402		5,402	21
22	Chapel & dining room rooftop a.c. units	2009	42,776	856	25	856		856	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)		\$ 12,764,876	\$ 327,528		\$ 327,528	\$	\$ 4,950,067	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 3,956,747	\$ 212,446	\$ 212,446	\$	5-20 yrs.	\$ 2,633,924	71
72	Current Year Purchases	615,182	23,165	23,165		5-20 yrs.	23,165	72
73	Fully Depreciated Assets	(1,628,283)				5-20 yrs.	(1,628,283)	73
74								74
75	TOTALS	\$ 2,943,646	\$ 235,611	\$ 235,611	\$		\$ 1,028,806	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	Bus	Ford Turtle Top - 2003	2003	\$ 56,345	\$ 5,634	\$ 5,634	\$	10 yrs.	\$ 36,624	76
77										77
78										78
79										79
80	TOTALS			\$ 56,345	\$ 5,634	\$ 5,634	\$		\$ 36,624	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)	\$ 15,827,171	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 568,773	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 568,773	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,015,497	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	Garages 1968-92, Vehicles 1989-2009	\$ 66,149	\$ 2,163	\$ 55,614	86
87	Landscaping equipment-1968-2009	48,635		48,635	87
88	Duplexes & Land Improv.1990-2009	14,464,148	522,661	7,406,167	88
89	E-wing furn.&land improv1990-2009	3,479,660	89,462	1,953,235	89
90	Land-Duplexes	411,576			90
91	TOTALS	\$ 18,470,168	\$ 614,286	\$ 9,463,651	91

G. Construction-in-Progress

	Description	Cost	
92	Construction-in-progress	\$ 534,691	92
93			93
94			94
95		\$ 534,691	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: **NONE**

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ _____ Description: _____
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	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.	/2010	\$ _____
13.	/2011	\$ _____
14.	/2012	\$ _____

* 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>All nurses aides come to Fairhaven having already completed C.N.A. classes prior to employment. 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	NONE	hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	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.

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENTER**

0027987

Report Period Beginning: **1/1/2009**

Ending: **12/31/2009**

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2009** (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 934,490	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 30,000)	441,026		3
4	Supply Inventory (priced at Lwr Cst or Mk)	40,904		4
5	Short-Term Investments	1,570,745		5
6	Prepaid Insurance	44,638		6
7	Other Prepaid Expenses	33,553		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Limited Use Assets	1,081,221		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,146,577	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	473,880		13
14	Buildings, at Historical Cost	30,219,243		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,728,081		16
17	Accumulated Depreciation (book methods)	(17,951,752)		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 (spe Bond Clsg Cost(Net))	136,808		22
23	Other(specify): Vehicles,CIP	778,874		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 19,385,134	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 23,531,711	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 342,422	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	225,463		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	172,000		32
33	Accrued Interest Payable	14,933		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Property Tax Credits Due Residents	360,000		36
37	Accrued Retirement- 403-B	12,869		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,127,687	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,905,634		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Advance Deposits on Founder's Fees	149,350		43
44	Founder's Fees	5,660,097		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 13,715,081	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,842,768	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 8,688,943	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 23,531,711	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,056,769	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,056,769	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	483,750	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	107,297	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Unrealized gains on investments	41,127	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 632,174	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 8,688,943	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENT # 0027987** Report Period Beginning: **1/1/2009**Ending: **12/31/2009**

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,927,659	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,927,659	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	7,150	13
14	Non-Patient Meals	39,424	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	8,537	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	154,172	21
22	Laundry	3,982	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 213,265	23
D. Non-Operating Revenue			
24	Contributions	92,513	24
25	Interest and Other Investment Income***	52,259	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 144,772	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Duplex Income	1,760,487	28
28a	Equipment Rental & Other Income	78,006	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,838,493	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,124,189	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	3,019,999	31
32	Health Care	3,334,405	32
33	General Administration	2,163,904	33
B. Capital Expense			
34	Ownership	1,173,060	34
C. Ancillary Expense			
35	Special Cost Centers	896,511	35
36	Provider Participation Fee	52,560	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,640,439	40
41	Income before Income Taxes (line 30 minus line 40)**	483,750	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 483,750	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? YES If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

Facility Name & ID Number **FAIRHAVEN CHRISTIAN RETIREMENT CENTER**

0027987

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

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	1,904	2,080	\$ 80,607	\$ 38.75	1
2	Assistant Director of Nursing	1,864	2,080	55,721	26.79	2
3	Registered Nurses	19,533	21,206	504,954	23.81	3
4	Licensed Practical Nurses	27,863	30,352	602,888	19.86	4
5	CNAs & Orderlies	99,750	104,570	1,374,043	13.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,742	7,424	95,592	12.88	8
9	Activity Director	3,328	3,448	62,727	18.19	9
10	Activity Assistants	9,170	10,108	97,233	9.62	10
11	Social Service Workers	1,792	1,904	39,539	20.77	11
12	Dietician					12
13	Food Service Supervisor	4,062	4,278	88,693	20.73	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,851	22,528	259,721	11.53	15
16	Dishwashers	44,203	46,598	403,819	8.67	16
17	Maintenance Workers	14,116	14,931	257,078	17.22	17
18	Housekeepers	27,440	29,919	299,250	10.00	18
19	Laundry	11,485	12,620	135,258	10.72	19
20	Administrator	1,864	2,080	129,514	62.27	20
21	Assistant Administrator	1,864	2,080	101,870	48.98	21
22	Other Administrative	1,864	2,080	77,355	37.19	22
23	Office Manager	1,864	2,080	40,021	19.24	23
24	Clerical	12,033	13,421	191,611	14.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,815	1,979	39,898	20.16	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	315,407	337,766	\$ 4,937,392 *	\$ 14.62	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	422	\$ 18,763	1-3	35
36	Medical Director	36	18,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	103	1,476	10-3	39
40	Physical Therapy Consultant	41	3,400	10-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	8	720	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	610	\$ 42,359		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	507	\$ 19,810	10-3	50
51	Licensed Practical Nurses	3,874	114,067	10-3	51
52	Certified Nurse Assistants/Aides	3,492	70,729	10-3	52
53	TOTAL (lines 50 - 52)	7,873	\$ 204,606		53

Facility Name & ID Number FAIRHAVEN CHRISTIAN RETIREMENT CENTER

0027987

Report Period Beginning: 1/1/2009

Ending: 12/31/2009

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. Life Services Network (LSN) \$12,451
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? _____
- (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? _____
- (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? 8-10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 57,938 Line 10(Col.2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 52,560
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? NONE
- (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. \$ 350 Has any meal income been offset against related costs? YES Indicate the amount. \$ 21,289
- (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. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? YES
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? YES
Firm Name: McGladrey & Pullen CPA'S
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees.

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987

1/1/09 - 12/31/09

RECLASSIFICATIONS:

LINE 2	Food purchase	<u>\$ (350)</u>	Take out cost of meals provided to employees
LINE 5	Heat & other utilities	<u>\$ (7,260)</u>	Take out utilities allocable to beauty shop
LINE 19	Professional services	\$ (1,249)	Take out background checks
		\$ (5,940)	Take out employee exams
		<u>\$ (5,532)</u>	Take out 403-B administration function
		<u>\$ (12,721)</u>	
LINE 20	Fees, subscriptions, & promotions	<u>\$ 1,249</u>	Add in background checks from line 19
LINE 22	Employee benefits & payroll taxes	\$ 350	Add in cost of meals from line 2
		\$ 5,940	Add in employee exams from line 19
		<u>\$ 5,532</u>	Add in 403-B administration function from line 19
		<u>\$ 11,822</u>	
LINE 26	Insurance-Property & Liability	<u>\$ (28,000)</u>	Take out insurance-property for Duplexes
LINE 30	Depreciation	<u>\$ 1,505</u>	Add in additional depreciation relating to Duplexes
LINE 40	Barber & Beauty Shops	<u>\$ 7,260</u>	Add in utilities taken out of line 5
LINE 43	Other-Duplexes	\$ 28,000	Add in insurance-property from line 26
		<u>\$ (1,505)</u>	Take out depreciation from line 30
		<u>\$ 26,495</u>	
TOTAL		<u>\$ -</u>	

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987

1/1/09-12/31/09

Schedule V p. 3 & 4

LINE 7

Security Services	\$ 142,843
Trash Disposal	\$ 25,882
	<u>\$ 168,725</u>

LINE 27

Flowers & Decorations-Nursing Ctr.	<u>\$ 1,954</u>
------------------------------------	-----------------

LINE 36

Amortization of Bond Closing Costs	<u>\$ 53,840</u>
------------------------------------	------------------

LINE 43

Duplexes: Real Estate Taxes	\$ 245,946
Depreciation	\$ 522,661
Utilities	\$ 72,012
Maintenance	\$ 54,387
Insurance	\$ 28,000
	<u>\$ 923,006</u>

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/09 - 12/31/09

Sch VI p. 5

LINE 29

Gas for Non-Care Vehicles	\$	(1,247)
Insurance for Non-Care Vehicles	\$	(680)
Flowers & Decorations, Miscellaneous	\$	(1,565)
Bond Trustee Costs	\$	(8,377)
Real Estate Taxes - Main Building	\$	(194,265)
	\$	<u>(206,134)</u>

LINE 45

Duplex Insurance	<u>\$28,000</u>
------------------	-----------------

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/09 - 12/31/09

Sch XVII Income Statement Page 19

E. Other Revenue

Line 28	<u>\$ 1,760,487</u>	Duplex Monthly Maintenance and Founder's Fee Income
Line 28a	\$ 5,435	Equipment Rental-Wheelchairs & Gerichairs
	<u>\$ 72,571</u>	Other Income such as Vending Machine, Monthly Cable, Activities, Gain on Sale,
	<u>\$ 78,006</u>	

FAIRHAVEN CHRISTIAN RETIREMENT CENTER

#0027987 1/1/09-12/31/09

PAGE 10B: 2008 LONG TERM CARE REAL ESTATE TAX STATEMENT

EXPLANATION REGARDING PAGE 10A PARTS B & C:

- B. Our tax bills relate to property that is not directly used for nursing home services, such as duplex living and independent living in the main building. None is allocated to the nursing home section since it is exempt from real estate taxes.

- C. No tax bills have been attached to this report since all of our company real estate tax has been adjusted out.

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/09 - 12/31/09

2009 SCHEDULE V (LINE 24)

<u>DATE</u>	<u>SEMINAR</u>	<u>LOCATION</u>	<u>SPONSOR</u>	<u>ATTENDEE(S)</u>	<u>COST</u>
11/08/09-11/11/09	AAHSA - National Long-Term Care Conference	Chicago, IL	AAHSA	Tom Bleed, Executive Director, Mary Carlson, ADON Peggy Otto, Nursing Administrator, Dawn Gregory, Accounting Manager Jeff Reiersen, Assistant Administrator, Bryan Noreen, Consultant	\$3,605

FAIRHAVEN CHRISTIAN RETIREMENT CENTER
#0027987 1/1/09 - 12/31/09

2009 SCHEDULE VII - NON-PROFIT NURSING HOMES

<u>Board of Director</u>	<u>Officer</u>	<u>Provided services to Fairhaven?</u>	<u>Service/Product</u>	<u>Entity of Ownership</u>
Wiles, David	President	Yes	Carbon Dioxide/Nitrogen Cylinder Rentals	
Nyberg, Dan	Secretary	No		
Evans, John	Vice Secretary	Yes	Construction/Refurbishing Rooms/Duplexes	John Evans Construction Co.
Johnson, Steve	Vice President	Yes	Property/Liability/Auto/Umbrella Insurance	Williams Manny Insurance Co.
Johnson, Larry	Treasurer	No		
Lindquist, Evie	Director	No		
Schlueter, Chuck	Director	Yes	Attorney - General Issues	Schlueter Ecklund
Thompson, Richard	Director	No		
Watts, Linda	Director	No		
Sjogren, Steve	Director	No		
Voorhies, Randy	Director	Yes	Building Sprinkler Installation/Service	
Brogren, Neil	Director	No		
Norberg, Dave	Director	No		