

Facility Name & ID Number MENARD CONVALESCENT CENTER

0003020 Report Period Beginning: 12/1/08 Ending: 11/30/09

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 _____

	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	59	Skilled (SNF)	59	21,535	1
2		Skilled Pediatric (SNF/PED)			2
3	27	Intermediate (ICF)	27	9,855	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	86	TOTALS	86	31,390	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF			2,526	2,526	8
9	SNF/PED					9
10	ICF	11,479	3,656		15,135	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,479	3,656	2,526	17,661	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.26%

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

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

I. On what date did you start providing long term care at this location?
Date started / / 66

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 51 and days of care provided 2,526

Medicare Intermediary NATIONAL GOVERNMENT SERVICES OF KENTUCKY

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 11/30/09 Fiscal Year: 11/30/09

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

Facility Name & ID Number MENARD CONVALESCENT CENTER # 0003020 Report Period Beginning: 12/1/08 Ending: 11/30/09

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
	A. General Services										
1	Dietary	159,725	7,640	7,005	174,370		174,370		174,370		1
2	Food Purchase		113,033		113,033		113,033	(4,656)	108,377		2
3	Housekeeping	43,851	12,436		56,287		56,287		56,287		3
4	Laundry	44,241	10,177		54,418		54,418		54,418		4
5	Heat and Other Utilities			93,499	93,499		93,499		93,499		5
6	Maintenance	44,495	29,198	62,053	135,746		135,746	10,687	146,433		6
7	Other (specify):* Utility Workers	19,668			19,668		19,668		19,668		7
8	TOTAL General Services	311,980	172,484	162,557	647,021		647,021	6,031	653,052		8
	B. Health Care and Programs										
9	Medical Director	12,033		12,000	24,033		24,033		24,033		9
10	Nursing and Medical Records	983,759	259,212	34,165	1,277,136	(187,208)	1,089,928	8,631	1,098,559		10
10a	Therapy	45,095	9,826	239,085	294,006	(239,085)	54,921		54,921		10a
11	Activities	66,055	4,062		70,117		70,117		70,117		11
12	Social Services	8,262		4,858	13,120		13,120		13,120		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,115,204	273,100	290,108	1,678,412	(426,293)	1,252,119	8,631	1,260,750		16
	C. General Administration										
17	Administrative	53,365		13,402	66,767	4,364	71,131	29,139	100,270		17
18	Directors Fees										18
19	Professional Services			135,536	135,536		135,536	(125,373)	10,163		19
20	Dues, Fees, Subscriptions & Promotions			34,012	34,012		34,012	(16,363)	17,649		20
21	Clerical & General Office Expenses	79,317	15,696	3,970	98,983		98,983	35,856	134,839		21
22	Employee Benefits & Payroll Taxes			255,032	255,032		255,032	134	255,166		22
23	Inservice Training & Education			3,670	3,670		3,670	396	4,066		23
24	Travel and Seminar			9,263	9,263	(6,316)	2,947	642	3,589		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			44,344	44,344		44,344	518	44,862		26
27	Other (specify):*			43,876	43,876		43,876	(26,240)	17,636		27
28	TOTAL General Administration	132,682	15,696	543,105	691,483	(1,952)	689,531	(101,291)	588,240		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,559,866	461,280	995,770	3,016,916	(428,245)	2,588,671	(86,629)	2,502,042		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.

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			22,628	22,628		22,628	1,041	23,669			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			31,547	31,547		31,547		31,547			33
34	Rent-Facility & Grounds							5,790	5,790			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			54,175	54,175		54,175	6,831	61,006			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					428,245	428,245		428,245			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			47,085	47,085		47,085		47,085			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			47,085	47,085	428,245	475,330		475,330			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,559,866	461,280	1,097,030	3,118,176		3,118,176	(79,798)	3,038,378			45

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

MENARD CONVALESCENT CENTER

ID# 0003020

Report Period Beginning: 12/1/08

Ending: 11/30/09

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1		\$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number MENARD CONVALESCENT CENTER# 0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,286)	0	0	0	0	0	0	0	0	0	0	(4,286)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,286)	0	0	0	0	0	0	0	0	0	0	(4,286)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	289	0	0	0	0	0	0	0	0	0	289	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(750)	(124,774)	0	0	0	0	0	0	0	0	0	(125,524)	19
20	Fees, Subscriptions & Promotions	(16,484)	0	0	0	0	0	0	0	0	0	0	(16,484)	20
21	Clerical & General Office Expenses	(278)	0	0	0	0	0	0	0	0	0	0	(278)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	(289)	0	0	0	0	0	0	0	0	0	(289)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(43,876)	0	0	0	0	0	0	0	0	0	0	(43,876)	27
28	TOTAL General Administration	(61,388)	(124,774)	0	(186,162)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(65,674)	(124,774)	0	(190,448)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number MENARD CONVALESCENT CENTER# 0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

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)	
	D. Ownership													
30	Depreciation	(265)	0	0	0	0	0	0	0	0	0	0	(265)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(265)	0	0	0	0	0	0	0	0	0	0	(265)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(65,939)	(124,774)	0	0	0	0	0	0	0	0	0	(190,713)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SAM KLEIN	50.00	HILLTOP NURSING HOME	CHARLESTON	NURS HOME MNGR	SPRINGFIELD	MANAGEMENT
ROBERT SCHAFFER	25.00	JACKSONVILLE CONVALESCENT CENTER	JACKSONVILLE			
BARRY FREE	25.00	MEADOW MANOR	TAYLORVILLE			
		SUNRISE MANOR OF VIRDEN	VIRDEN			

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	19 MANAGEMENT FEE	\$ 132,160	NURSING HOME MANAGERS		\$	(132,160)	1
2	V	VAR SEE ATTACHED SCHEDULES		NURSING HOME MANAGERS		111,285	111,285	2
3	V	19 ACCOUNTING		NURSING HOME MANAGERS DIRECT ALLOCATION		7,386	7,386	3
4	V	24 TRAVEL	289	TO TRANSFER 31% OF HOME OFFICE TRAVEL			(289)	4
5	V	17 ADMINISTRATIVE		TO ADMINISTRATIVE PER DESK REVIEW		289	289	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		\$ 132,449			\$ 118,960	\$ * (13,489)	14

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

Facility Name & ID Number MENARD CONVALESCENT CENTER # 0003020 Report Period Beginning: 12/1/08 Ending: 11/30/09

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	ROBERT SCHAFFER	MED DIRECTOR	MED DIRECTOR	25.00		6	12.00		\$ 12,033	9-1	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 12,033		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 MENARD CONVALESCENT CENTER

0003020

Report Period Beginning:

12/1/08

Ending: 11/30/09

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

NURSING HOME MANAGERS

Street Address

2653 W. LAWRENCE, SUITE B.

City / State / Zip Code

SPRINGFIELD, IL 62704

Phone Number

(217) 787-8530

Fax Number

(217)787-9840

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.

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	SEE ATTACHED SCHEDULES				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number MENARD CONVALESCENT CENTER

0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

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			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
Working Capital																			
6	SAM KLEIN	X	WORKING CAPITAL		5/30/03	25,000	150,000	DEMAND	0.0400	6									
7										7									
8										8									
9	TOTAL Facility Related					\$ 25,000	\$ 150,000			9									
B. Non-Facility Related*																			
10										10									
11										11									
12										12									
13										13									
14	TOTAL Non-Facility Related					\$	\$		\$	14									
15	TOTALS (line 9+line14)					\$ 25,000	\$ 150,000		\$	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2008 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2008 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2008.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2008 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2009 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2008 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME MENARD CONVALESCENT CENTER COUNTY MENARD

FACILITY IDPH LICENSE NUMBER 0003020

CONTACT PERSON REGARDING THIS REPORT JERRY W. JENNINGS

TELEPHONE (217) 787-8530 FAX #: (217) 787-9840

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2008 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2008.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>11-14-229-001</u>	<u>NURSING HOME</u>	\$ <u>317.64</u>	\$ <u>317.64</u>
2. <u>11-14-227-001</u>	<u>NURSING HOME</u>	\$ <u>2,541.04</u>	\$ <u>2,541.04</u>
3. <u>11-14-228-001</u>	<u>NURSING HOME</u>	\$ <u>25,580.16</u>	\$ <u>25,580.16</u>
4. <u>11-14-228-002</u>	<u>NURSING HOME</u>	\$ <u>902.74</u>	\$ <u>902.74</u>
5. <u>11-14-219-009</u>	<u>NURSING HOME</u>	\$ <u>1,358.04</u>	\$ <u>1,358.04</u>
6. <u>11-14-219-006</u>	<u>NURSING HOME</u>	\$ <u>317.64</u>	\$ <u>317.64</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>31,017.26</u>	\$ <u>31,017.26</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2008 tax bills which were listed in Section A to this statement. Be sure to use the 2008 tax bill which is normally paid during 2009.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation*. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number MENARD CONVALESCENT CENTER

0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,211 B. General Construction Type: Exterior MASONRY Frame STEEL Number of Stories 1

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

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

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

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>NURSING HOME</u>	<u>43,436</u>	<u>1963-1964</u>	<u>\$ 9,919</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	43,436		\$ 9,919	3

Facility Name & ID Number **MENARD CONVALESCENT CENTER**# **0003020**

Report Period Beginning:

12/1/08

Ending:

11/30/09**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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	54		1966	1966	\$ 172,985	\$	30	\$	\$	\$ 172,985	4
5	32		1974	1974	148,705		30			148,705	5
6											6
7											7
8											8
	Improvement Type**										
9		LANDSCAPING	1966		5,308					5,308	9
10		FIRE DOORS	1979		1,433					1,433	10
11		FIRE DOORS	1981		8,340					8,340	11
12		BATHROOM	1984		7,335		30	245	245	6,243	12
13		AIR CONDITIONER	1984		1,100		8			1,100	13
14		ELECTRICAL & PLUMBING	1985		11,117		15			11,117	14
15		PLUMBING	1986		4,921		15			4,921	15
16		SMOKE DETECTORS	1986		10,445		25	418	418	9,822	16
17		AIR CONDITIONER	1986		2,235		10			2,235	17
18		PLUMBING	1986		1,145		20			1,145	18
19		ROOF	1987		6,362	106	20		(106)	6,362	19
20		WATER HEATER & WINDOWS	1988		6,530	207	15		(207)	6,530	20
21		NURSE CALL	1988		1,674	53	10		(53)	1,674	21
22		ROOF	1989		30,672	974	20	511	(463)	30,421	22
23		WATER HEATER & PARKING LOT	1989		11,502	366	15		(366)	11,502	23
24		FURNACE & FLOORING	1990		19,165	609	15		(609)	19,165	24
25		AIR CONDITIONER	1991		2,633	84	15		(84)	2,633	25
26		PLUMBING FAUCETS	1992		8,909	283	15		(283)	8,909	26
27		DOOR ALARM	1992		1,572	50	20	79	29	1,497	27
28		WATER HEATER & GARAGE DOOR	1993		4,348	139	15	21	(118)	4,348	28
29		WATER HEATER & PLUMBING	1994		5,074	130	15	90	(40)	4,994	29
30		LANDSCAPING	1994		3,900		15	195	195	3,900	30
31		AIR CONDITIONER & ROOF	1995		7,049	181	15	470	289	6,814	31
32		REMODEL BATHROOMS - TILE, CEILING, FIXTURES	1996		19,751	507	15	1,317	810	17,777	32
33		AIR CONDITIONER	1997		1,710	44	15	114	70	1,425	33
34		FIRE DAMPERS	1998		4,076	105	15	271	166	3,125	34
35		FURNACE	1998		2,200	56	15	147	91	1,687	35
36		GREASE TRAP	1999		2,824	72	15	188	116	1,976	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 **MENARD CONVALESCENT CENTER**

0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

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	
37	CEILING REPAIR	2002	\$ 4,935	\$ 127	15	\$ 329	\$ 202	\$ 2,605	37
38	AIR CONDITIONING	2002	2,102	54	15	140	86	1,004	38
39	AIR CONDITIONING & VENTILATION	2004	4,935	127	10	494	367	2,879	39
40	WATER HEATER	2004	1,675	43	15	112	69	568	40
41	DOORS & CONCRETE	2005	33,052	847	20	1,653	806	8,263	41
42	SMOKE DAMPERS	2006	4,504	115	15	301	186	1,177	42
43	SIDEWALKS	2006	2,480	64	20	124	60	465	43
44	SECURITY DOORS	2006	4,897	126	20	245	119	918	44
45	FIRE SUPPRESSION SYSTEM	2006	1,879	48	25	75	27	263	45
46	AIR CONDITIONING	2007	2,260	58	15	151	93	364	46
47	FLOORING	2007	2,098	54	10	210	156	455	47
48	LANDSCAPING	2007	888	155	15	59	(96)	162	48
49	WATER HEATER & DRAFT INDUCER	2008	6,133	157	15	408	251	715	49
50	HANDRAILS	2008	3,950	101	15	263	162	417	50
51	DOOR & FRAME	2008	3,290	84	10	329	245	439	51
52	WATER HEATER	2008	4,424	113	15	295	182	320	52
53	BASEBOARD HEATERS	2009	2,245	59	20	103	44	103	53
54	AIR CONDITIONING	2009	8,652	179	20	360	181	360	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									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 609,419	\$ 6,477		\$ 9,717	\$ 3,240	\$ 529,570	70

**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	\$ 115,322	\$ 10,510	\$ 11,906	\$ 1,396	VAR	\$ 72,085	71
72	Current Year Purchases	9,452	5,641	740	(4,901)	VAR	740	72
73	Fully Depreciated Assets	221,766					221,766	73
74	ASSETS NO LONGER IN SERVICE	(73,230)					(73,230)	74
75	TOTALS	\$ 273,310	\$ 16,151	\$ 12,646	\$ (3,505)		\$ 221,361	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)	\$ 892,648	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 22,628	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 22,363	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (265)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 750,931	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding 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: \$ _____ 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>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A-3	hrs	\$	1,843	\$ 100,131	\$	1,843	\$ 100,131	1
2	Licensed Speech and Language Development Therapist	10A-3	hrs		525	37,111		525	37,111	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-3	hrs		2,897	101,843		2,897	101,843	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	10-3	# of prescrpts				135,003		135,003	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Labs,Xray,Oxy,Supp,A</u>	10-3					54,157		54,157	12
13	Other (specify):									13
14	TOTAL			\$	5,265	\$ 239,085	\$ 189,160	5,265	\$ 428,245	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **11/30/09**

(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	\$ 30,212	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,249,943		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	13,742		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,293,897	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	9,919		13
14	Buildings, at Historical Cost	609,420		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	342,086		16
17	Accumulated Depreciation (book methods)	(786,908)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 174,517	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,468,414	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,232,250	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	37,951		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,212		31
32	Accrued Real Estate Taxes(Sch.IX-B)	28,432		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,301,845	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,301,845	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (833,431)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,468,414	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (453,996)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (453,996)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(379,435)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (379,435)	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)	\$ (833,431)	24 *

* This must agree with page 17, line 47.

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	\$ 2,862,918	1
2	Discounts and Allowances for all Levels	(219,727)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,643,191	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	83,569	6
7	Oxygen	5,533	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 89,102	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	4,286	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,286	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	498	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 498	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING 370, ADMIT FEES 150, W/A 48	568	28
28a	FLU SHOTS 1016, DAYCARE 80	1,096	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,664	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,738,741	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	647,021	31
32	Health Care	1,678,412	32
33	General Administration	691,483	33
B. Capital Expense			
34	Ownership	54,175	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	47,085	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,118,176	40
41	Income before Income Taxes (line 30 minus line 40)**	(379,435)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (379,435)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO 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 **MENARD CONVALESCENT CENTER**

0003020

Report Period Beginning:

12/1/08

Ending:

11/30/09

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	1,230	1,270	\$ 32,272	\$ 25.41	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,846	5,038	135,476	26.89	3
4	Licensed Practical Nurses	16,252	17,354	316,963	18.26	4
5	CNAs & Orderlies	45,383	46,884	499,048	10.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,815	3,953	45,095	11.41	8
9	Activity Director	2,025	2,091	24,110	11.53	9
10	Activity Assistants	4,006	4,287	41,945	9.78	10
11	Social Service Workers	620	738	8,262	11.20	11
12	Dietician					12
13	Food Service Supervisor	1,985	2,173	27,442	12.63	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,284	14,690	132,283	9.00	15
16	Dishwashers					16
17	Maintenance Workers	4,055	4,304	44,495	10.34	17
18	Housekeepers	4,903	5,032	43,851	8.71	18
19	Laundry	5,073	5,249	44,241	8.43	19
20	Administrator	2,006	2,086	53,365	25.58	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,809	6,370	79,317	12.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director	143	143	12,033	84.15	27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Utility Workers</u>	1,844	1,952	19,668	10.08	33
34	TOTAL (lines 1 - 33)	118,279	123,614	\$ 1,559,866 *	\$ 12.62	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	178	\$ 7,005	1-3	35
36	Medical Director	120	12,000	9-3	36
37	Medical Records Consultant	16	515	10-3	37
38	Nurse Consultant	522	15,279	10-3	38
39	Pharmacist Consultant	96	1,949	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	76	4,858	12-3	45
46	Other(specify)				46
47	<u>PSYCH CONSULTANT</u>	24	6,500	10-3	47
48	<u>ADMINISTRATIVE CONSULTANT</u>	576	13,402	17-3	48
49	TOTAL (lines 35 - 48)	1,608	\$ 61,508		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	100	\$ 4,599	10-3	50
51	Licensed Practical Nurses	16	555	10-3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	116	\$ 5,154		53

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	
JANICE TABOR	ADMINISTRATOR	0	\$ 53,365	Workers' Compensation Insurance	\$ 35,432	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	41,477	Advertising: Employee Recruitment	13,324	
				FICA Taxes	115,972	Health Care Worker Background Check		
				Employee Health Insurance		(Indicate # of checks performed 42)	672	
				Employee Meals		Patient Background Checks 52	832	
				Illinois Municipal Retirement Fund (IMRF)*		PUBLIC RELATIONS	15,386	
				EMPLOYEE LIFE INSURANCE	3,496	YELLOW PAGES	1,098	
				EMPLOYEE CAFETERIA PLAN	56,293	SEE ATTACHED SCHEDULE	710	
				EMPLOYEE LABS & VACCINES	842			
				HOLIDAY PARTY	440	NHM ALLOCATION	121	
				GIFT CERTIFICATES	1,080	Less: Public Relations Expense	(15,386)	
				NHM ALLOCATION	134	Non-allowable advertising (
						Yellow page advertising	(1,098)	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 53,365	TOTAL (agree to Schedule V, line 22, col.8)	\$ 255,166	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 17,649	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
ADMINISTRATIVE CONSULTANT			\$ 13,402	EMPLOYEE LABS & VACCINES	22	\$ 842	Out-of-State Travel	\$
				HOLIDAY PARTY	22	440		
				GIFT CERTIFICATES	22	1,080		
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 13,402				MISC MILEAGE REIMBURSEMENT	2,947
(Attach a copy of any management service agreement)							TSF 31%HOME OFFICE TRAVEL TO AD	(289)
C. Professional Services							NHM ALLOCATION	931
Vendor/Payee	Type		Amount				Seminar Expense	
CSC	CORP REPRESENTATION		\$ 341					
BKD, LLP	MC COST REPORT PREP		1,800				Entertainment Expense (
NURSING HOME MANAGERS	MANAGEMENT FEE		132,160				(agree to Sch. V,	
FELDMAN, WASSER, ETAL	LEGAL		750				line 24, col. 8)	
ACCUCARE	ACCOUNTING		485				TOTAL	\$ 3,589
TOTAL (agree to Schedule V, line 19, column 3)			\$ 135,536	TOTAL		\$ 2,362		
(If total legal fees exceed \$5,000, attach copy of invoices.)								

* Attach copy of IMRF notifications

**See instructions.

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? NO
If YES, give association name and amount. _____
- (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? 12 YRS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 648 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. _____
- (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. \$ 47,085
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? YES 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. \$ 0 Has any meal income been offset against related costs? _____ Indicate the amount. \$ _____
- (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? 0
 - 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? N/A
 - g. Does the facility transport residents to and from day training? NO**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (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.

SCHEDULE V - PAGES 3 & 4

SCHEDULE V - PAGE 3 - LINE 24 - COLUMN 8

OTHER GENERAL ADMINISTRATION
PAGE 3 - LINE 27 - COLUMN 3

SETTLEMENT	\$	2,500
SALES TAX		3,293
BAD DEBT		38,083
	\$	<u>43,876</u>

PAGE 3 - LINE 27 - COLUMN 8

NHM ALLOCATION - PER 2004 DESK REVIEW	\$	<u>17,636</u>
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COLUMN 5 - RECLASSIFICATIONS

RECLASS FROM:

		LINE #
AMBULANCE	\$	(24,157) 10
X - RAYS		(3,694) 10
LABS		(8,598) 10
MEDICARE DRUGS		(131,955) 10
IV'S		(3,048) 10
MEDICARE SUPPLIES		(1,421) 10
OXYGEN		(16,287) 10
PHYSICAL THERAPY		(101,843) 10A
SPEECH THERAPY		(37,111) 10A
OCCUPATIONAL THERAPY		<u>(100,131) 10A</u>

RECLASS TO:

ANCILLARY	\$	<u>428,245</u> 39
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RECLASS TO:

NURSE CONSULTANT TRAVEL	\$	1,952 10
ADMINISTRATIVE CONS. TRAVEL		<u>4,364</u> 17

RECLASS FROM:

TRAVEL	\$	<u>(6,316)</u> 24
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DETAIL - TRAVEL

ADMINISTRATOR REIMBURSEMENT	\$	280
ACTIVITY & SOCIAL SERVICE TRAVEL		40
MAINTENANCE TRAVEL		91
COMMUNITY RELATIONS TRAVEL		2,235
MISCELLANEOUS MILEAGE REIMBURSEMENT		145
NURSING TRAVEL		156
NHM ALLOCATION		642
	\$	<u>3,589</u>

SCHEDULE XI - PAGE 13 - SECTION E

RECONCILIATION OF DEPRECIATION

LINE 83 - STRAIGHT LINE DEPRECIATION	\$	22,363
NURSING HOME MANAGERS ALLOCATION		1,306

SCHEDULE V - LINE 30 - COLUMN 8	\$	<u>23,669</u>
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SCHEDULE XVII - PAGE 19

SCHEDULE V - PAGE 3 - LINE 23 - COLUMN 8

RECONCILIATION OF INCOME

LINE 41 - NET INCOME	\$	(379,435)
* ACCRUED MANAGEMENT FEE 11/08		(180,664)
* ACCRUED MANAGEMENT FEE 11/09		312,824
INTEREST INCOME PASSED DIRECTLY TO STOCKHOLDERS		46
TAXABLE INCOME	\$	(247,229)

* RELATED PARTY ACCOUNTS PAYABLE NOT ALLOWED FOR TAX PURPOSES INCLUDED HERE FOR CONSISTANCY WITH PRIOR COST REPORTS AND TO CONFORM TO ACCRUAL ACCOUNTING METHODS.

DETAIL - INSERVICE TRAINING & EDUCATION

DIETARY MEETINGS	\$	460
REHAB / RESTORATIVE WORKSHOPS		600
HOME OFFICE INSERVICES		2,383
CPR TRAINING		132
ADMINISTRATOR WORKSHOP		95
NURSING HOME MANAGERS ALLOCATION		396
	\$	<u>4,066</u>

SCHEDULE XIX - PAGE 21 - SECTION F - DUES, FEES, SUBSCRIPTIONS
DETAIL - OTHER

FOOD SERVICE PERMIT	\$	150
DUES & SUBSCRIPTIONS		325
FRANCHISE FEE		235
	\$	<u>710</u>

SCHEDULE XX - PAGE 23 - QUESTION 12

SALARY COSTS ALLOCATED TO DEPARTMENTS WORKED BASED UPON TIME CARDS.

SCHEDULE V - PAGE 6, LINE 2

CENTRAL OFFICE COST ALLOCATION
 MENARD
 2008

	DEC 08	JAN 09	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	2008 TOTAL	LINE #
SALARIES-ADMIN	654	\$2,052	\$1,920	\$1,978	\$1,969	\$1,976	\$1,855	\$1,931	\$1,805	\$1,828	\$1,811	\$1,860	\$21,638	17
SALARIES-CLERIC	2,559	2,816	2,634	2,713	2,701	2,711	2,545	2,649	2,844	2,879	2,853	2,930	32,836	21
SALARIES-CONTR	1,984	987	923	951	947	950	892	929	(334)	(338)	(335)	(344)	7,212	17
SALARIES-NURSE	643	213	199	205	205	205	193	201	1,152	1,166	1,155	1,187	6,724	10
ACCOUNTING	(98)	71	67	69	68	69	64	67	(56)	(56)	(56)	(57)	151	19
WORK COMP INS	(14)	(28)	(26)	(27)	(27)	(27)	(25)	(26)	82	83	83	85	134	22
SUPPLIES	177	71	66	68	68	68	64	67	95	96	95	97	1,031	21
TELEPHONE	137	197	184	190	189	190	178	185	202	204	203	208	2,267	21
EMPL BENEFITS	1,134	741	693	714	711	713	670	697	1,568	1,588	1,573	1,616	12,417	27
PAYROLL TAXES	481	404	378	390	388	389	366	381	505	511	506	520	5,219	27
TRAVEL	112	97	91	94	93	94	88	92	42	42	42	43	931	24
IN SERVICE	46	32	30	31	31	31	29	30	34	35	34	35	396	23
MEDICAL CONSULT	(226)	169	158	162	162	162	152	159	154	155	154	158	1,520	10
MACHINE RENTAL	753	694	650	669	666	669	628	653	592	599	594	610	7,777	6
OWNERS COMP	0	0	0	0	0	0	0	0	0	0	0	0	0	17
INS-PROP,LIAB,WC	61	0	0	0	0	0	0	0	113	114	113	116	518	26
DEPRECIATION	19	169	158	163	162	163	153	159	40	40	40	41	1,306	30
RENT	292	452	423	436	434	435	409	425	614	622	616	633	5,790	34
MAINTENANCE	(7)	301	281	290	288	289	272	283	226	228	226	233	2,910	6
FEES & PUBLICAT	8	2	2	2	2	2	2	2	24	24	24	25	121	20
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	20
MEDICAL DIRECTOF	387	0	0	0	0	0	0	0	0	0	0	0	387	10
TOTAL	9,104	\$9,440	\$8,830	\$9,098	\$9,057	\$9,090	\$8,534	\$8,883	\$9,701	\$9,821	\$9,731	\$9,995	\$111,285	
FIXED ASSETS	0												111,285	
EQUIP - PRIOR	10,472	10,959	10,251	10,562	10,514	10,552	9,907	10,312	9,982	10,106	10,013	10,285	10,326	
EQUIP - CURR	3,330	226	211	218	217	218	204	3,279	3,174	3,300	3,270	3,359	1,750	
EQUIP - FULLY DEP	4,043	4,231	3,957	4,077	4,059	4,074	3,825	3,981	3,853	3,901	3,865	3,970	3,986	
BLDG - PRIOR	0	0	0	0	0	0	0	0	0	0	0	0	0	
BLDG - CURR	0	0	0	0	0	0	0	0	0	0	0	0	0	
BLDG - FULLY DEP	1,032	1,080	1,010	1,041	1,036	1,040	976	1,016	983	996	987	1,013	1,017	

MONTHLY CENTRAL OFFICE COST ALLOCATIONS

NURSING HOME MANAGERS
COST ALLOCATION
DECEMBER 2008

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.10%	JVILLE 24.13%	MEAD M 23.29%	MENARD 15.34%	SUNRISE 19.13%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$772	\$1,029	\$993	\$654	\$816	\$4,266
SALARIES-CLERIC	0	3,020	4,026	3,884	2,559	3,192	16,681
SALARIES-CONTR	0	2,341	3,120	3,011	1,984	2,474	12,929
SALARIES-NURSE	0	759	1,012	976	643	802	4,193
ACCOUNTING	0	(116)	(154)	(149)	(98)	(122)	(640)
WORK COMP INS	0	(17)	(22)	(21)	(14)	(17)	(91)
SUPPLIES	0	208	278	268	177	220	1,151
TELEPHONE	0	162	216	208	137	171	893
EMPL BENEFITS	0	1,338	1,784	1,721	1,134	1,414	7,391
PAYROLL TAXES	0	568	757	730	481	600	3,137
TRAVEL	0	133	177	170	112	140	732
IN SERVICE	0	54	72	70	46	57	299
MEDICAL CONSULT	0	(266)	(355)	(342)	(226)	(281)	(1,470)
MACHINE RENTAL	0	889	1,185	1,143	753	939	4,909
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	72	96	93	61	76	399
DEPRECIATION	0	22	30	29	19	24	123
RENT	0	345	459	443	292	364	1,904
MAINTENANCE	0	(8)	(10)	(10)	(7)	(8)	(43)
FEES & PUBLIC	0	10	13	12	8	10	53
ADVERTISING	0	0	0	0	0	0	0
MEDICAL DIRECTOF	0	456	608	587	387	482	2,520
TOTAL	\$0	\$10,743	\$14,320	\$13,817	\$9,104	\$11,353	\$59,336

FIXED ASSETS							
EQUIP - PRIOR	0	12,358	16,472	15,894	10,472	13,060	68,256
EQUIP - CURR	0	3,929	5,237	5,053	3,330	4,152	21,702
EQUIP - FULLY DEP	0	4,771	6,359	6,136	4,043	5,042	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,218	1,623	1,566	1,032	1,287	6,725

NURSING HOME MANAGERS
COST ALLOCATION
JANUARY 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.33%	JVILLE 23.77%	MEAD M 23.53%	MENARD 16.06%	SUNRISE 18.31%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,343	\$3,038	\$3,008	\$2,052	\$2,340	\$12,781
SALARIES-CLERIC	0	3,215	4,168	4,127	2,816	3,211	\$17,536
SALARIES-CONTR	0	1,127	1,461	1,446	987	1,126	\$6,147
SALARIES-NURSE	0	243	316	312	213	243	\$1,328
ACCOUNTING	0	81	105	104	71	81	\$443
WORK COMP INS	0	(32)	(41)	(41)	(28)	(32)	(\$172)
SUPPLIES	0	81	105	104	71	81	\$441
TELEPHONE	0	225	291	289	197	225	\$1,226
EMPL BENEFITS	0	846	1,096	1,085	741	845	\$4,613
PAYROLL TAXES	0	462	599	593	404	461	\$2,519
TRAVEL	0	111	144	143	97	111	\$607
IN SERVICE	0	36	47	47	32	36	\$198
MEDICAL CONSULT	0	192	250	247	169	192	\$1,050
MACHINE RENTAL	0	793	1,028	1,018	694	792	\$4,325
OWNERS COMP	0	0	0	0	0	0	\$0
INS-PROP,LIAB,WC	0	0	0	0	0	0	\$0
DEPRECIATION	0	193	250	248	169	193	\$1,053
RENT	0	516	669	662	452	515	\$2,815
MAINTENANCE	0	343	445	441	301	343	\$1,872
FEES & PUBLIC	0	3	3	3	2	3	\$14
ADVERTISING	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	\$0
TOTAL	\$0	\$10,778	\$13,975	\$13,836	\$9,440	\$10,767	\$58,796

FIXED ASSETS							
EQUIP - PRIOR	0	12,512	16,224	16,062	10,959	12,499	68,256
EQUIP - CURR	0	258	335	331	226	258	1,408
EQUIP - FULLY DEP	0	4,830	6,263	6,201	4,231	4,825	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,233	1,598	1,583	1,080	1,231	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 FEBRUARY 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 19.62%	JVILLE 24.19%	MEAD M 23.38%	MENARD 15.02%	SUNRISE 17.78%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,508	\$3,092	\$2,989	\$1,920	\$2,273	\$12,781
SALARIES-CLERIC	0	3,441	4,242	4,101	2,634	3,119	\$17,536
SALARIES-CONTR	0	1,206	1,487	1,437	923	1,093	\$6,147
SALARIES-NURSE	0	261	321	311	199	236	\$1,328
ACCOUNTING	0	87	107	104	67	79	\$443
WORK COMP INS	0	(34)	(42)	(40)	(26)	(31)	(\$172)
SUPPLIES	0	86	107	103	66	78	\$441
TELEPHONE	0	241	297	287	184	218	\$1,226
EMPL BENEFITS	0	905	1,116	1,079	693	820	\$4,613
PAYROLL TAXES	0	494	609	589	378	448	\$2,519
TRAVEL	0	119	147	142	91	108	\$607
IN SERVICE	0	39	48	46	30	35	\$198
MEDICAL CONSULT	0	206	254	246	158	187	\$1,050
MACHINE RENTAL	0	849	1,046	1,011	650	769	\$4,325
OWNERS COMP	0	0	0	0	0	0	\$0
INS-PROP,LIAB,WC	0	0	0	0	0	0	\$0
DEPRECIATION	0	207	255	246	158	187	\$1,053
RENT	0	552	681	658	423	501	\$2,815
MAINTENANCE	0	367	453	438	281	333	\$1,872
FEES & PUBLIC	0	3	3	3	2	3	\$14
ADVERTISING	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	\$0
TOTAL	\$0	\$11,537	\$14,223	\$13,749	\$8,830	\$10,457	\$58,796

FIXED ASSETS							
EQUIP - PRIOR	0	13,393	16,512	15,961	10,251	12,139	68,256
EQUIP - CURR	0	276	341	329	211	250	1,408
EQUIP - FULLY DEP	0	5,170	6,374	6,162	3,957	4,686	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,320	1,627	1,573	1,010	1,196	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 MARCH 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.58%	JVILLE 23.38%	MEAD M 24.38%	MENARD 15.47%	SUNRISE 18.18%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,375	\$2,989	\$3,116	\$1,978	\$2,324	\$12,781
SALARIES-CLERIC	0	3,259	4,100	4,275	2,713	3,188	\$17,536
SALARIES-CONTR	0	1,142	1,437	1,499	951	1,117	\$6,147
SALARIES-NURSE	0	247	310	324	205	241	\$1,328
ACCOUNTING	0	82	104	108	69	81	\$443
WORK COMP INS	0	(32)	(40)	(42)	(27)	(31)	(\$172)
SUPPLIES	0	82	103	107	68	80	\$441
TELEPHONE	0	228	287	299	190	223	\$1,226
EMPL BENEFITS	0	857	1,079	1,125	714	839	\$4,613
PAYROLL TAXES	0	468	589	614	390	458	\$2,519
TRAVEL	0	113	142	148	94	110	\$607
IN SERVICE	0	37	46	48	31	36	\$198
MEDICAL CONSULT	0	195	246	256	162	191	\$1,050
MACHINE RENTAL	0	804	1,011	1,054	669	786	\$4,325
OWNERS COMP	0	0	0	0	0	0	\$0
INS-PROP,LIAB,WC	0	0	0	0	0	0	\$0
DEPRECIATION	0	196	246	257	163	191	\$1,053
RENT	0	523	658	686	436	512	\$2,815
MAINTENANCE	0	348	438	456	290	340	\$1,872
FEES & PUBLIC	0	3	3	3	2	3	\$14
ADVERTISING	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	\$0
TOTAL	\$0	\$10,927	\$13,748	\$14,335	\$9,098	\$10,689	\$58,796

FIXED ASSETS							
EQUIP - PRIOR	0	12,685	15,960	16,641	10,562	12,408	68,256
EQUIP - CURR	0	262	329	343	218	256	1,408
EQUIP - FULLY DEP	0	4,897	6,161	6,424	4,077	4,790	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,250	1,573	1,640	1,041	1,223	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 APRIL 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 17.87%	JVILLE 22.20%	MEAD M 25.94%	MENARD 15.40%	SUNRISE 18.58%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,284	\$2,838	\$3,316	\$1,969	\$2,374	\$12,781
SALARIES-CLERIC	0	3,134	3,893	4,549	2,701	3,258	\$17,536
SALARIES-CONTR	0	1,099	1,365	1,595	947	1,142	\$6,147
SALARIES-NURSE	0	237	295	344	205	247	\$1,328
ACCOUNTING	0	79	98	115	68	82	\$443
WORK COMP INS	0	(31)	(38)	(45)	(27)	(32)	(\$172)
SUPPLIES	0	79	98	114	68	82	\$441
TELEPHONE	0	219	272	318	189	228	\$1,226
EMPL BENEFITS	0	824	1,024	1,197	711	857	\$4,613
PAYROLL TAXES	0	450	559	654	388	468	\$2,519
TRAVEL	0	108	135	157	93	113	\$607
IN SERVICE	0	35	44	51	31	37	\$198
MEDICAL CONSULT	0	188	233	272	162	195	\$1,050
MACHINE RENTAL	0	773	960	1,122	666	803	\$4,325
OWNERS COMP	0	0	0	0	0	0	\$0
INS-PROP,LIAB,WC	0	0	0	0	0	0	\$0
DEPRECIATION	0	188	234	273	162	196	\$1,053
RENT	0	503	625	730	434	523	\$2,815
MAINTENANCE	0	335	416	486	288	348	\$1,872
FEES & PUBLIC	0	3	3	4	2	3	\$14
ADVERTISING	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	\$0
TOTAL	\$0	\$10,509	\$13,054	\$15,254	\$9,057	\$10,923	\$58,796

FIXED ASSETS							
EQUIP - PRIOR	0	12,200	15,154	17,708	10,514	12,680	68,256
EQUIP - CURR	0	252	313	365	217	262	1,408
EQUIP - FULLY DEP	0	4,710	5,850	6,836	4,059	4,895	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,202	1,493	1,745	1,036	1,249	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 MAY 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.73%	JVILLE 21.56%	MEAD M 25.10%	MENARD 15.46%	SUNRISE 19.15%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,394	\$2,755	\$3,209	\$1,976	\$2,448	\$12,781
SALARIES-CLERIC	0	3,284	3,780	4,402	2,711	3,359	\$17,536
SALARIES-CONTR	0	1,151	1,325	1,543	950	1,177	\$6,147
SALARIES-NURSE	0	249	286	333	205	254	\$1,328
ACCOUNTING	0	83	96	111	69	85	\$443
WORK COMP INS	0	(32)	(37)	(43)	(27)	(33)	(\$172)
SUPPLIES	0	83	95	111	68	84	\$441
TELEPHONE	0	230	264	308	190	235	\$1,226
EMPL BENEFITS	0	864	994	1,158	713	883	\$4,613
PAYROLL TAXES	0	472	543	632	389	482	\$2,519
TRAVEL	0	114	131	152	94	116	\$607
IN SERVICE	0	37	43	50	31	38	\$198
MEDICAL CONSULT	0	197	226	264	162	201	\$1,050
MACHINE RENTAL	0	810	932	1,086	669	828	\$4,325
OWNERS COMP	0	0	0	0	0	0	\$0
INS-PROP,LIAB,WC	0	0	0	0	0	0	\$0
DEPRECIATION	0	197	227	264	163	202	\$1,053
RENT	0	527	607	707	435	539	\$2,815
MAINTENANCE	0	351	404	470	289	359	\$1,872
FEES & PUBLIC	0	3	3	4	2	3	\$14
ADVERTISING	0	0	0	0	0	0	\$0
	0	0	0	0	0	0	\$0
TOTAL	\$0	\$11,012	\$12,674	\$14,760	\$9,090	\$11,261	\$58,796

FIXED ASSETS							
EQUIP - PRIOR	0	12,784	14,713	17,134	10,552	13,073	68,256
EQUIP - CURR	0	264	303	353	218	270	1,408
EQUIP - FULLY DEP	0	4,935	5,680	6,615	4,074	5,047	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,260	1,450	1,688	1,040	1,288	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 JUNE 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.47%	JVILLE 21.54%	MEAD M 26.62%	MENARD 14.51%	SUNRISE 18.86%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,361	\$2,753	\$3,403	\$1,855	\$2,410	\$12,781
SALARIES-CLERIC	0	3,239	3,776	4,668	2,545	3,307	17,536
SALARIES-CONTR	0	1,135	1,324	1,636	892	1,159	6,147
SALARIES-NURSE	0	245	286	353	193	250	1,328
ACCOUNTING	0	82	95	118	64	84	443
WORK COMP INS	0	(32)	(37)	(46)	(25)	(33)	(172)
SUPPLIES	0	81	95	117	64	83	441
TELEPHONE	0	226	264	326	178	231	1,226
EMPL BENEFITS	0	852	993	1,228	670	870	4,613
PAYROLL TAXES	0	465	543	671	366	475	2,519
TRAVEL	0	112	131	162	88	114	607
IN SERVICE	0	37	43	53	29	37	198
MEDICAL CONSULT	0	194	226	280	152	198	1,050
MACHINE RENTAL	0	799	931	1,151	628	816	4,325
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	0	0	0	0	0	0
DEPRECIATION	0	195	227	280	153	199	1,053
RENT	0	520	606	749	409	531	2,815
MAINTENANCE	0	346	403	498	272	353	1,872
FEES & PUBLIC	0	3	3	4	2	3	14
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

TOTAL	\$0	\$10,860	\$12,662	\$15,652	\$8,534	\$11,088	\$58,796
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FIXED ASSETS							
EQUIP - PRIOR	0	12,608	14,699	18,170	9,907	12,872	68,256
EQUIP - CURR	0	260	303	375	204	266	1,408
EQUIP - FULLY DEP	0	4,867	5,675	7,015	3,825	4,969	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,242	1,448	1,790	976	1,268	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 JULY 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.39%	JVILLE 21.64%	MEAD M 26.59%	MENARD 15.11%	SUNRISE 18.27%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,350	\$2,766	\$3,399	\$1,931	\$2,335	\$12,781
SALARIES-CLERIC	0	3,225	3,795	4,663	2,649	3,204	17,536
SALARIES-CONTR	0	1,130	1,330	1,635	929	1,123	6,147
SALARIES-NURSE	0	244	287	353	201	243	1,328
ACCOUNTING	0	82	96	118	67	81	443
WORK COMP INS	0	(32)	(37)	(46)	(26)	(32)	(172)
SUPPLIES	0	81	95	117	67	81	441
TELEPHONE	0	225	265	326	185	224	1,226
EMPL BENEFITS	0	848	998	1,227	697	843	4,613
PAYROLL TAXES	0	463	545	670	381	460	2,519
TRAVEL	0	112	131	161	92	111	607
IN SERVICE	0	36	43	53	30	36	198
MEDICAL CONSULT	0	193	227	279	159	192	1,050
MACHINE RENTAL	0	795	936	1,150	653	790	4,325
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	0	0	0	0	0	0
DEPRECIATION	0	194	228	280	159	192	1,053
RENT	0	518	609	749	425	514	2,815
MAINTENANCE	0	344	405	498	283	342	1,872
FEES & PUBLIC	0	3	3	4	2	3	14
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0

TOTAL	\$0	\$10,812	\$12,724	\$15,636	\$8,883	\$10,742	\$58,796
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FIXED ASSETS							
EQUIP - PRIOR	0	12,552	14,771	18,152	10,312	12,470	68,256
EQUIP - CURR	0	3,991	4,696	5,771	3,279	3,965	21,702
EQUIP - FULLY DEP	0	4,846	5,702	7,007	3,981	4,814	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,237	1,455	1,788	1,016	1,229	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 AUGUST 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 18.10%	JVILLE 21.86%	MEAD M 26.14%	MENARD 14.62%	SUNRISE 19.28%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,234	\$2,698	\$3,226	\$1,805	\$2,379	\$12,343
SALARIES-CLERIC	0	3,520	4,252	5,083	2,844	3,749	19,448
SALARIES-CONTR	0	(413)	(499)	(597)	(334)	(440)	(2,284)
SALARIES-NURSE	0	1,425	1,722	2,058	1,152	1,518	7,875
ACCOUNTING	0	(69)	(83)	(100)	(56)	(73)	(381)
WORK COMP INS	0	102	123	147	82	108	563
SUPPLIES	0	117	141	169	95	125	647
TELEPHONE	0	250	302	361	202	266	1,381
EMPL BENEFITS	0	1,941	2,345	2,803	1,568	2,067	10,724
PAYROLL TAXES	0	624	754	902	505	665	3,450
TRAVEL	0	52	63	75	42	55	286
IN SERVICE	0	42	51	61	34	45	233
MEDICAL CONSULT	0	190	230	274	154	202	1,050
MACHINE RENTAL	0	733	885	1,058	592	780	4,047
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	140	169	202	113	149	773
DEPRECIATION	0	49	59	71	40	52	271
RENT	0	760	918	1,098	614	809	4,199
MAINTENANCE	0	279	337	403	226	297	1,543
FEES & PUBLIC	0	30	36	43	24	32	165
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	\$0	\$12,007	\$14,502	\$17,338	\$9,701	\$12,786	\$66,334

FIXED ASSETS							
EQUIP - PRIOR	0	12,354	14,922	17,841	9,982	13,156	68,256
EQUIP - CURR	0	3,928	4,745	5,672	3,174	4,183	21,702
EQUIP - FULLY DEP	0	4,769	5,761	6,887	3,853	5,079	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,217	1,470	1,758	983	1,296	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 SEPTEMBER 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 17.13%	JVILLE 22.68%	MEAD M 25.95%	MENARD 14.81%	SUNRISE 19.43%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,114	\$2,800	\$3,203	\$1,828	\$2,399	\$12,343
SALARIES-CLERIC	0	3,331	4,411	5,047	2,879	3,779	19,448
SALARIES-CONTR	0	(391)	(518)	(593)	(338)	(444)	(2,284)
SALARIES-NURSE	0	1,349	1,786	2,044	1,166	1,530	7,875
ACCOUNTING	0	(65)	(86)	(99)	(56)	(74)	(381)
WORK COMP INS	0	96	128	146	83	109	563
SUPPLIES	0	111	147	168	96	126	647
TELEPHONE	0	237	313	358	204	268	1,381
EMPL BENEFITS	0	1,837	2,432	2,783	1,588	2,084	10,724
PAYROLL TAXES	0	591	783	895	511	670	3,450
TRAVEL	0	49	65	74	42	56	286
IN SERVICE	0	40	53	61	35	45	233
MEDICAL CONSULT	0	180	238	272	155	204	1,050
MACHINE RENTAL	0	693	918	1,050	599	787	4,047
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	132	175	201	114	150	773
DEPRECIATION	0	46	61	70	40	53	271
RENT	0	719	952	1,090	622	816	4,199
MAINTENANCE	0	264	350	400	228	300	1,543
FEES & PUBLIC	0	28	37	43	24	32	165
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	\$0	\$11,363	\$15,045	\$17,213	\$9,821	\$12,891	\$66,334

FIXED ASSETS							
EQUIP - PRIOR	0	11,692	15,481	17,712	10,106	13,265	68,256
EQUIP - CURR	0	3,818	5,056	5,784	3,300	4,332	22,290
EQUIP - FULLY DEP	0	4,514	5,976	6,838	3,901	5,121	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,152	1,525	1,745	996	1,307	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 OCTOBER 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 17.38%	JVILLE 22.48%	MEAD M 26.15%	MENARD 14.67%	SUNRISE 19.32%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,145	\$2,774	\$3,228	\$1,811	\$2,385	\$12,343
SALARIES-CLERIC	0	3,380	4,371	5,086	2,853	3,758	19,448
SALARIES-CONTR	0	(397)	(513)	(597)	(335)	(441)	(2,284)
SALARIES-NURSE	0	1,369	1,770	2,060	1,155	1,522	7,875
ACCOUNTING	0	(66)	(86)	(100)	(56)	(74)	(381)
WORK COMP INS	0	98	127	147	83	109	563
SUPPLIES	0	112	145	169	95	125	647
TELEPHONE	0	240	310	361	203	267	1,381
EMPL BENEFITS	0	1,864	2,411	2,805	1,573	2,072	10,724
PAYROLL TAXES	0	600	776	902	506	667	3,450
TRAVEL	0	50	64	75	42	55	286
IN SERVICE	0	41	52	61	34	45	233
MEDICAL CONSULT	0	182	236	275	154	203	1,050
MACHINE RENTAL	0	703	910	1,059	594	782	4,047
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	134	174	202	113	149	773
DEPRECIATION	0	47	61	71	40	52	271
RENT	0	730	944	1,098	616	811	4,199
MAINTENANCE	0	268	347	404	226	298	1,543
FEES & PUBLIC	0	29	37	43	24	32	165
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	\$0	\$11,527	\$14,911	\$17,348	\$9,731	\$12,817	\$66,334

FIXED ASSETS							
EQUIP - PRIOR	0	11,861	15,342	17,851	10,013	13,188	68,256
EQUIP - CURR	0	3,873	5,010	5,829	3,270	4,307	22,290
EQUIP - FULLY DEP	0	4,579	5,923	6,891	3,865	5,091	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,169	1,512	1,759	987	1,299	6,725

NURSING HOME MANAGERS
 COST ALLOCATION
 NOVEMBER 2009

ALLOC PERCENT	D'ADR 0.00%	HLTP 17.02%	JVILLE 23.07%	MEAD M 25.65%	MENARD 15.07%	SUNRISE 19.19%	TOTAL 100.00%
SALARIES-ADMIN	\$0	\$2,101	\$2,848	\$3,166	\$1,860	\$2,369	\$12,343
SALARIES-CLERIC	0	3,310	4,487	4,988	2,930	3,733	19,448
SALARIES-CONTR	0	(389)	(527)	(586)	(344)	(438)	(2,284)
SALARIES-NURSE	0	1,340	1,817	2,020	1,187	1,511	7,875
ACCOUNTING	0	(65)	(88)	(98)	(57)	(73)	(381)
WORK COMP INS	0	96	130	144	85	108	563
SUPPLIES	0	110	149	166	97	124	647
TELEPHONE	0	235	319	354	208	265	1,381
EMPL BENEFITS	0	1,825	2,474	2,751	1,616	2,058	10,724
PAYROLL TAXES	0	587	796	885	520	662	3,450
TRAVEL	0	49	66	73	43	55	286
IN SERVICE	0	40	54	60	35	45	233
MEDICAL CONSULT	0	179	242	269	158	202	1,050
MACHINE RENTAL	0	689	934	1,038	610	777	4,047
OWNERS COMP	0	0	0	0	0	0	0
INS-PROP,LIAB,WC	0	132	178	198	116	148	773
DEPRECIATION	0	46	62	69	41	52	271
RENT	0	715	969	1,077	633	806	4,199
MAINTENANCE	0	263	356	396	233	296	1,543
FEES & PUBLIC	0	28	38	42	25	32	165
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	\$0	\$11,289	\$15,304	\$17,015	\$9,995	\$12,731	\$66,334

FIXED ASSETS							
EQUIP - PRIOR	0	11,616	15,747	17,508	10,285	13,100	68,256
EQUIP - CURR	0	3,793	5,143	5,717	3,359	4,278	22,290
EQUIP - FULLY DEP	0	4,484	6,079	6,759	3,970	5,057	26,350
BLDG - PRIOR	0	0	0	0	0	0	0
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	1,144	1,552	1,725	1,013	1,291	6,725

ALLOCATION PERCENTAGES
USED ON MONTHLY ALLOCATIONS - PAGE 27

OCCUPIED DAYS 2008	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY	2,239	2,512	2,573		1,460	1,936	10,720
FEBRUARY	2,140	2,453	2,399		1,407	1,909	10,308
MARCH	2,260	2,436	2,476		1,475	1,985	10,632
APRIL	2,248	2,186	2,456		1,483	1,867	10,240
MAY	2,356	2,118	2,479		1,731	2,002	10,686
JUNE	2,283	2,143	2,410		1,661	1,881	10,378
JULY	2,369	2,288	2,429		1,632	1,992	10,710
AUGUST	2,137	2,345	2,451		1,620	2,036	10,589
SEPTEMBER	1,988	2,459	2,376		1,627	1,994	10,444
OCTOBER	1,980	2,561	2,592		1,605	1,983	10,721
NOVEMBER	1,777	2,428	2,482		1,567	2,002	10,256
DECEMBER	1,901	2,534	2,445		1,611	2,009	10,500
TOTAL	25,678	28,463	29,568	0	18,879	23,596	126,184
							126,184

OCCUPIED DAYS 2009	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY	2,239	2,512	2,573		1,460	1,936	10,720
FEBRUARY	2,140	2,453	2,399		1,407	1,909	10,308
MARCH	2,260	2,436	2,476		1,475	1,985	10,632
APRIL	2,248	2,186	2,456		1,483	1,867	10,240
MAY	2,356	2,118	2,479		1,731	2,002	10,686
JUNE	2,283	2,143	2,410		1,661	1,881	10,378
JULY	2,369	2,288	2,429		1,632	1,992	10,710
AUGUST	2,137	2,345	2,451		1,620	2,036	10,589
SEPTEMBER	1,988	2,459	2,376		1,627	1,994	10,444
OCTOBER	1,980	2,561	2,592		1,605	1,983	10,721
NOVEMBER	1,777	2,428	2,482		1,567	2,002	10,256
DECEMBER	1,901	2,534	2,445		1,611	2,009	10,500
TOTAL	25,678	28,463	29,568	0	18,879	23,596	126,184
							126,184

ALLOCATION PERCENTAGE 2008	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	20.89%	23.43%	24.00%	13.62%	18.06%	100.00%
FEBRUARY	20.76%	23.80%	23.27%	13.65%	18.52%	100.00%
MARCH	21.26%	22.91%	23.29%	13.87%	18.67%	100.00%
APRIL	21.95%	21.35%	23.98%	14.48%	18.23%	100.00%
MAY	22.05%	19.82%	23.20%	16.20%	18.73%	100.00%
JUNE	22.00%	20.65%	23.22%	16.01%	18.12%	100.00%
JULY	22.12%	21.36%	22.68%	15.24%	18.60%	100.00%
AUGUST	20.18%	22.15%	23.15%	15.30%	19.23%	100.00%
SEPTEMBER	19.03%	23.54%	22.75%	15.58%	19.09%	100.00%
OCTOBER	18.47%	23.89%	24.18%	14.97%	18.50%	100.00%
NOVEMBER	17.33%	23.67%	24.20%	15.28%	19.52%	100.00%
DECEMBER	18.10%	24.13%	23.29%	15.34%	19.13%	100.00%

ALLOCATION PERCENTAGE 2009	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	20.89%	23.43%	24.00%	13.62%	18.06%	100.00%
FEBRUARY	20.76%	23.80%	23.27%	13.65%	18.52%	100.00%
MARCH	21.26%	22.91%	23.29%	13.87%	18.67%	100.00%
APRIL	21.95%	21.35%	23.98%	14.48%	18.23%	100.00%
MAY	22.05%	19.82%	23.20%	16.20%	18.73%	100.00%
JUNE	22.00%	20.65%	23.22%	16.01%	18.12%	100.00%
JULY	22.12%	21.36%	22.68%	15.24%	18.60%	100.00%
AUGUST	20.18%	22.15%	23.15%	15.30%	19.23%	100.00%
SEPTEMBER	19.03%	23.54%	22.75%	15.58%	19.09%	100.00%
OCTOBER	18.47%	23.89%	24.18%	14.97%	18.50%	100.00%
NOVEMBER	17.33%	23.67%	24.20%	15.28%	19.52%	100.00%
DECEMBER	18.10%	24.13%	23.29%	15.34%	19.13%	100.00%