

Facility Name & ID Number Park Lawn Center

0027078 Report Period Beginning: 7-1-08 Ending: 6-30-09

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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	41	Intermediate/DD	41	14,965	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	41	TOTALS	41	14,965	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	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	12,982			12,982	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,982			12,982	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.75%

D. How many bed-hold days during this year were paid by the Department? 244 (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)

N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 9/22/82

J. Was the facility purchased or leased after January 1, 1978?
YES Date 9/22/82 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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/09 Fiscal Year: 6/30/09

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

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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	109,433	1,210	5,020	115,663		115,663		115,663		1
2	Food Purchase		145,352		145,352		145,352		145,352		2
3	Housekeeping	34,336	10,447		44,783		44,783		44,783		3
4	Laundry	6,659	11,005		17,664		17,664		17,664		4
5	Heat and Other Utilities			66,829	66,829		66,829		66,829		5
6	Maintenance	20,521	41,326	14,799	76,646		76,646		76,646		6
7	Other (specify):* Plant Sec, Pest Control		2,176		2,176		2,176		2,176		7
8	TOTAL General Services	170,949	211,516	86,648	469,113		469,113		469,113		8
	B. Health Care and Programs										
9	Medical Director			8,400	8,400		8,400		8,400		9
10	Nursing and Medical Records	265,401	61,040	107,944	434,385		434,385		434,385		10
10a	Therapy			4,290	4,290		4,290		4,290		10a
11	Activities	18,507	173		18,680		18,680		18,680		11
12	Social Services	7,041			7,041		7,041		7,041		12
13	CNA Training										13
14	Program Transportation	17,382	7,748	3,687	28,817		28,817		28,817		14
15	Other (specify):* See Notes p 28	766,142			766,142		766,142		766,142		15
16	TOTAL Health Care and Programs	1,074,473	68,961	124,321	1,267,755		1,267,755		1,267,755		16
	C. General Administration										
17	Administrative	45,040			45,040		45,040		45,040		17
18	Directors Fees										18
19	Professional Services			21,761	21,761		21,761		21,761		19
20	Dues, Fees, Subscriptions & Promotions			7,073	7,073		7,073	(30)	7,043		20
21	Clerical & General Office Expenses	131,841	29,455		161,296		161,296		161,296		21
22	Employee Benefits & Payroll Taxes			302,863	302,863		302,863	(2,029)	300,834		22
23	Inservice Training & Education			2,496	2,496		2,496		2,496		23
24	Travel and Seminar			187	187		187		187		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			21,114	21,114		21,114		21,114		26
27	Other (specify):*										27
28	TOTAL General Administration	176,881	29,455	355,494	561,830		561,830	(2,059)	559,771		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,422,303	309,932	566,463	2,298,698		2,298,698	(2,059)	2,296,639		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.

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Report Period Beginning:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			3,144	3,144	(1,194)	1,950	161,834	163,784			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,853	2,853		2,853	145,125	147,978			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			131,048	131,048		131,048	(131,048)				34
35	Rent-Equipment & Vehicles			16,255	16,255		16,255	(6,384)	9,871			35
36	Other (specify):* Unallowed Depreciation					1,194	1,194		1,194			36
37	TOTAL Ownership			153,300	153,300		153,300	169,527	322,827			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			124,796	124,796		124,796		124,796			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			124,796	124,796		124,796		124,796			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,422,303	309,932	844,559	2,576,794		2,576,794	167,468	2,744,262			45

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

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Allowable Depreciation from Related Party	\$ 161,834	30	1
2	Allowable Interest from Related Party	145,125	32	2
3	Rent - Facility & Grounds	(131,048)	34	3
4	Rent - Equipment & Vehicles	(6,384)	35	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	169,527		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Park Lawn Center# 0027078

Report Period Beginning:

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6-30-09

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

	Operating Expenses	PAGES	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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(30)	0	0	0	0	0	0	0	0	0	0	(30)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(2,029)	0	0	0	0	0	0	0	0	0	0	(2,029)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(2,059)	0	(2,059)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,059)	0	(2,059)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Park Lawn Center# 0027078

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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	161,834	0	0	0	0	0	0	0	0	0	0	161,834	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	145,125	0	0	0	0	0	0	0	0	0	0	145,125	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(131,048)	0	0	0	0	0	0	0	0	0	0	(131,048)	34
35	Rent-Equipment & Vehicles	(6,384)	0	0	0	0	0	0	0	0	0	0	(6,384)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	169,527	0	0	0	0	0	0	0	0	0	0	169,527	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)	167,468	0	0	0	0	0	0	0	0	0	0	167,468	45

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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
				Park Lawn Assoc.	Oak Lawn	Support Organization

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		\$	Park Lawn Association, See Explanation on page 5A	N/A	\$	\$	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.

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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	Not Applicable								\$	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

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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	See page 28				\$	\$		\$	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

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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											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Founders Bank		X	Mortgage	interest	12-29-05	\$ 3,000,000	\$ 2,910,475	12-15-12	4.8750	\$ 145,091	1								
2	Ford Credit		X	Ford Freestyle	\$331.93	4-8-06	17,632	6,668	4-8-11	4.9000	34	2								
3												3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$331.93		\$ 3,017,632	\$ 2,917,143			\$ 145,125	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 3,017,632	\$ 2,917,143			\$ 145,125	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.)

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X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,891 B. General Construction Type: Exterior Brick & Aluminum Frame _____ Number of Stories 2

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).

N/A

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: Completely Amortized 6-30-08 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>Facilities</u>	<u>124,955</u>	<u>1981</u>	<u>\$ 190,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	124,955		\$ 190,000	3

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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	41	1982		\$ 210,000	\$ 6,000	35	\$ 6,000	\$	\$ 160,636	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Plumbing, Heat & AC	1982		165,500	4,729	35	4,729		127,683	9
10	Electric & Fixtures	1982		81,400	2,326	35	2,326		62,802	10
11	Elevator	1982		33,385	954	35	954		25,758	11
12	Concrete	1982		43,171	1,233	35	1,233		17,495	12
13	Sprinklers	1982		22,085	631	35	631		17,017	13
14	Bath. Access.	1982		2,450	70	35	70		1,890	14
15	Construction Int	1982		18,357	525	35	525		14,175	15
16	Carpentry	1982		23,800	680	35	680		18,360	16
17	Windows	1982		33,088	945	35	945		25,518	17
18	Ceramic Tile	1982		10,621	303	35	303		8,181	18
19	Painting	1982		10,166	290	35	290		7,830	19
20	Various Construction Materials	1982		75,966	2,170	35	2,170		58,590	20
21	Permits	1982		1,803	52	35	52		1,404	21
22	Architect Fee	1982		29,577	844	35	844		22,788	22
23	Construction Manager	1982		40,000	1,143	35	1,143		30,861	23
24	Demolition	1982		6,858	196	35	196		5,292	24
25	Windows	1983		4,258	171	25	171		4,429	25
26	Sewer & Sump Pump	1983		4,933		10			4,933	26
27	Windows	1986		850	34	25	34		790	27
28	Generator	1986		15,785		20			15,785	28
29	Fence/Gate	1993		2,053		10			2,053	29
30	Roof Repair	1997		26,382	1,759	15	1,759		22,718	30
31	Tile Main area and Floor patch	2001		5,857	586	10	586		4,540	31
32	Compressor	2004		2,475	165	15	165		825	32
33	4 stage Chiller	2005		1,285	85	15	85		419	33
34	Elevator Pump	2005		6,200	620	10	620		1,653	34
35	General Contractor Job Superintendent	2007		180,564	4,514	40	4,514		10,157	35
36	General Contractor Fees	2007		210,949	5,274	40	5,274		11,866	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 Park Lawn Center

0027078

Report Period Beginning:

7-1-08

Ending:

6-30-09

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	Ins & Permits	2007	\$ 184,211	\$ 4,605	40	\$ 4,605	\$	\$ 10,362	37
38	Estimate Contingency	2007	1,471	37	40	37		83	38
39	Roofing	2007	185,247	4,631	40	4,631		10,420	39
40	Metal Wall Panels	2007	17,760	444	40	444		999	40
41	Sun Screens	2007	46,408	1,160	40	1,160		2,610	41
42	HVAC	2007	230,756	5,769	40	5,769		12,980	42
43	Electrical	2007	366,412	9,160	40	9,160		20,610	43
44	Final Cleaning	2007	1,145	29	40	29		65	44
45	Selective Demolition	2007	39,425	986	40	986		2,218	45
46	Earthwork	2007	103,726	2,593	40	2,593		5,834	46
47	Asphalt Paving	2007	56,525	1,413	40	1,413		3,176	47
48	Fencing	2007	12,113	303	40	303		682	48
49	Landscaping	2007	23,679	592	40	592		1,332	49
50	Concrete	2007	148,644	3,716	40	3,716		8,361	50
51	Steel	2007	18,829	471	40	471		1,059	51
52	Carpentry	2007	592,248	14,806	40	14,806		34,373	52
53	Millwork	2007	35,126	878	40	878		1,976	53
54	Drywall & Acoustical	2007	233,229	5,831	40	5,831		13,119	54
55	Calking	2007	4,232	106	40	106		238	55
56	Doors & Hardware	2007	77,373	1,934	40	1,934		4,352	56
57	R/R Coiling Doors	2007	3,148	79	40	79		177	57
58	Overhead Doors	2007	3,450	86	40	86		194	58
59	Aluminum Entrances	2007	67,203	1,680	40	1,680		3,780	59
60	Wood Windows	2007	82,549	2,064	40	2,064		4,644	60
61	Tile & Carpet	2007	126,869	3,172	40	3,172		7,137	61
62	Painting	2007	47,690	1,192	40	1,192		2,682	62
63	Toilet Acc/Floor Mat/ Fire Ext/Tack board	2007	15,955	399	40	399		798	63
64	Acrovyn Wall Protection	2007	20,486	512	40	512		1,152	64
65	Fire Protection	2007	112,086	2,802	40	2,802		6,305	65
66	Plumbing	2007	387,850	9,696	40	9,696		21,816	66
67	Low Voltage	2007	20,482	512	40	512		1,152	67
68	Fire Hydrant	2007	9,975	249	40	249		561	68
69	Two Monument Signs	2007	4,750	119	40	119		267	69
70	TOTAL (lines 4 thru 69)		\$ 4,550,870	\$ 118,325		\$ 118,325	\$	\$ 871,962	70

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

Facility Name & ID Number Park Lawn Center

0027078

Report Period Beginning:

7-1-08

Ending:

6-30-09

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	
1	Totals from Page 12A, Carried Forward		\$ 4,550,870	\$ 118,325		\$ 118,325	\$	\$ 871,962	1
2	Metal Studs	2007	13,225	331	40	331		744	2
3	Architect	2007	348,281	8,707	40	8,707		19,591	3
4	Legal	2007	4,095	102	40	102		230	4
5	Soil Boring	2007	1,200	30	40	30		68	5
6	Survey	2007	2,300	58	40	58		130	6
7	Phone System	2007	12,262	307	40	307		690	7
8	Title Company Fees	2007	5,410	135	40	135		304	8
9	General Contractor Job Superintendent	2007	22,050	551	40	551		827	9
10	General Contractor Fees	2007	71,712	1,793	40	1,793		2,689	10
11	Roofing	2008	53,578	1,339	40	1,339		1,909	11
12	Sun Screens	2008	27,467	687	40	687		1,030	12
13	HVAC	2008	42,548	1,064	40	1,064		1,570	13
14	Electrical	2008	42,114	1,053	40	1,053		1,579	14
15	Selective Demolition	2008	2,018	50	40	50		75	15
16	Earthwork	2008	5,459	136	40	136		204	16
17	Asphalt Paving	2008	2,975	74	40	74		111	17
18	Fencing	2008	638	16	40	16		24	18
19	Landscaping	2008	8,958	224	40	224		379	19
20	Concrete	2008	7,823	196	40	196		294	20
21	Steel	2008	3,641	91	40	91		137	21
22	Carpentry	2008	31,944	799	40	799		1,198	22
23	Millwork	2008	11,554	289	40	289		433	23
24	Drywall & Acoustical	2008	54,781	1,370	40	1,370		2,055	24
25	Doors & Hardware	2008	5,007	125	40	125		187	25
26	Aluminum Entrances	2008	8,517	213	40	213		319	26
27	Wood Windows	2008	1,395	35	40	35		52	27
28	Tile & Carpet	2008	12,794	320	40	320		480	28
29	Painting	2008	23,111	578	40	578		1,044	29
30	Toilet Acc/Floor/Mat/ Fire Ext/Tack Board	2008	2,465	62	40	62		93	30
31	Acrovyn Wall Protection	2008	472	12	40	12		18	31
32	Fire Protection	2008	37,852	946	40	946		1,419	32
33	Plumbing	2008	41,841	1,043	40	1,043		1,627	33
34	TOTAL (lines 1 thru 33)		\$ 5,460,357	\$ 141,061		\$ 141,061	\$	\$ 913,472	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,460,357	\$ 141,061		\$ 141,061	\$	\$ 913,472	1
2	Low Voltage	2008	23,516	588	40	588		906	2
3	Fire Hydrant	2008	525	13	40	13		20	3
4	Two Monument Signs	2008	12,250	306	40	306		579	4
5	Metal Studs	2008	4,295	107	40	107		214	5
6	Architect	2008	1,969	49	40	49		74	6
7	Phone System	2008	10,053	251	40	251		377	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,512,965	\$ 142,375		\$ 142,375	\$	\$ 915,642	34

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

Facility Name & ID Number **Park Lawn Center**

0027078

Report Period Beginning:

7-1-08

Ending:

6-30-09

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	\$ 178,761	\$ 15,618	\$ 15,618	\$		\$ 43,572	71
72	Current Year Purchases	43,573	3,238	3,238			3,238	72
73	Fully Depreciated Assets	138,844					138,844	73
74								74
75	TOTALS	\$ 361,178	\$ 18,856	\$ 18,856	\$		\$ 185,654	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	See notes on page 25			\$ 22,413	\$ 2,553	\$ 2,553	\$	5	\$ 41,283	76
77										77
78										78
79										79
80	TOTALS			\$ 22,413	\$ 2,553	\$ 2,553	\$		\$ 41,283	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)	\$ 6,086,556	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 163,784	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 163,784	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)	\$ 1,142,579	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? _____

16. Rental Amount for movable equipment: \$ 9,871 Description: Copiers \$6,313, PACE \$3431, Welder \$127

YES NO

(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	See attached listing page 26		\$ 51.66	\$ 620	17
18					18
19					19
20					20
21	TOTAL		\$ 51.66	\$ 620	21

10. Effective dates of current rental agreement:

Beginning 7-1-08

Ending 6-30-09

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. 6/30/2010 \$ 125,592

13. 6/30/2011 \$ 125,592

14. 6/30/2012 \$ 125,592

* 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 checked="" type="checkbox"/> YES <input 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 checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>90 OJT</u></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	16
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	16

- (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	Not Applicable	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 Park Lawn Center# 0027078Report Period Beginning: 7-1-08

Ending:

6-30-09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 6-30-09

(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	\$ 337,734	\$	1
2	Cash-Patient Deposits	96,819		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	6,328		5
6	Prepaid Insurance	57,698		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	954,920		8
9	Other(specify): <u>Bowling Fund</u>	225		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,453,724	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	393,462		16
17	Accumulated Depreciation (book methods)	(322,868)		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)	\$ 70,594	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,524,318	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 158,318	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	96,712		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	443,910		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Unearned Revenue</u>	89,552		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 788,492	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	425,000		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Equipment & Leases</u>	194,583		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 619,583	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,408,075	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 116,243	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,524,318	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 109,481	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 109,481	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)		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) Net Income other dept.	6,762	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 6,762	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)	\$ 116,243	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Park Lawn Center# 0027078Report Period Beginning: 7-1-08Ending: 6-30-09

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,190,967	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,190,967	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	23,354	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		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)	\$ 23,354	23
D. Non-Operating Revenue			
24	Contributions	363,996	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 363,996	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,578,317	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	469,113	31
32	Health Care	1,267,755	32
33	General Administration	561,830	33
B. Capital Expense			
34	Ownership	153,300	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	124,796	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,576,794	40
41	Income before Income Taxes (line 30 minus line 40)**	1,523	41
42	Income Taxes	1,523	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? See Notes 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 **Park Lawn Center**

0027078

Report Period Beginning:

7-1-08

Ending:

6-30-09

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	1,402	1,452	\$ 42,258	\$ 29.10	1
2	Assistant Director of Nursing					2
3	Registered Nurses	3,501	3,836	100,976	26.32	3
4	Licensed Practical Nurses	3,525	3,903	95,147	24.38	4
5	CNAs & Orderlies	2,318	2,639	27,020	10.24	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	1,461	1,752	18,507	10.56	10
11	Social Service Workers	259	267	7,041	26.37	11
12	Dietician					12
13	Food Service Supervisor	1,262	1,680	25,558	15.21	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,832	9,640	83,875	8.70	15
16	Dishwashers					16
17	Maintenance Workers	1,382	1,613	20,521	12.72	17
18	Housekeepers	3,592	3,992	34,336	8.60	18
19	Laundry	763	851	6,659	7.82	19
20	Administrator	840	1,009	45,040	44.64	20
21	Assistant Administrator					21
22	Other Administrative	3,422	4,016	87,429	21.77	22
23	Office Manager	1,840	2,278	44,412	19.50	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	5,531	6,088	86,000	14.13	28
29	Resident Services Coordinator	696	820	26,166	31.91	29
30	Habilitation Aides (DD Homes)	57,216	62,948	614,058	9.76	30
31	Medical Records					31
32	Other Health C: Psychologist	102	102	8,250	80.88	32
33	Other(specify) See Notes p 29	3,952	508	49,050	96.56	33
34	TOTAL (lines 1 - 33)	101,896	109,394	\$ 1,422,303 *	\$ 13.00	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	252	\$ 5,020	1-3	35
36	Medical Director	56	8,400	9-3	36
37	Medical Records Consultant	13	455	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	4	160	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	78	4,290	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Pstchiatrist	34	6,000	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	437	\$ 24,325		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,456	\$ 91,707	10-3	50
51	Licensed Practical Nurses	256	9,622	10-3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,712	\$ 101,329		53

Facility Name & ID Number Park Lawn Center

0027078

Report Period Beginning: 7-1-08

Ending: 6-30-09

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	
James Weise	Executive Director	0	\$ 27,343	Workers' Compensation Insurance	\$ 73,037	IDPH License Fee	\$	
Julia Grounds	Deputy Executive Dir.	0	17,697	Unemployment Compensation Insurance	22,927	Advertising: Employee Recruitment	3,306	
				FICA Taxes	105,981	Health Care Worker Background Check (Indicate # of checks performed _____)	1,234	
				Employee Health Insurance	95,381	Patient Background Checks		
				Employee Meals		Membership Dues	2,011	
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions & Texts	185	
				Employer Match TSA	3,508	Public Relations	30	
				Man. Ben \$2029 not included in total		License Fee Other	307	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 45,040			Less: Public Relations Expense	(30)	
B. Administrative - Other						Non-allowable advertising	()	
Description			Amount			Yellow page advertising	()	
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$ 300,834	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 7,043	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Polsnelli, Shalton, Flanigan	Legal		\$ 1,275			\$	Out-of-State Travel	\$
Cocalas, Westberg, & Mommsen	Audit		2,774					
ADP	Payroll		12,177				In-State Travel	
Intregation Works	Data Processing		5,243					
Vanden Beck LLC	Legal		117				Seminar Expense	
Wessels & Pautsch	Human Resource Advice		157				ICEARC Conference	187
James Himmel	Legal		18					
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 21,761	TOTAL		\$	TOTAL	\$ 187

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Park Lawn Center# 0027078Report Period Beginning: 7-1-08Ending: 6-30-09**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? various
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 17,304 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. \$ 124,796
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? 0 Indicate the amount. \$ 0
- (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? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A Personal use not permitted
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Cocalas, Westberg, & Mommsen, LTD
- (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.

Related Party Adjustment

Park Lawn Center

Lease Adjustment
Management Benefits
P/R & In Kind

ADJUSTMENT EXPLANATION
2008/2009 FY

	TOTAL	WAC I	WAC II	SUPPORTED EMPLOYMENT	ORS	CILA	126TH ST. RESIDENTIAL	115TH ST. RESIDENTIAL
Total Lease	585,466	78,069	116,808	14,110	3,959	168,228	56,988	147,304
LESS: Community Lease	61,050	14,048	26,220	5,708	168	3,528	1,507	9,871
Related Organization	524,416	64,021	90,588	8,402	3,791	164,700	55,481	137,433
Interest & Depreciation Related Organization	568,274	17,614	77,739	6,002	2,419	96,277	86,423	281,800
Adjustment	43,858	(46,407)	(12,849)	(2,400)	(1,372)	(68,423)	30,942	144,367
Adjust Related Organization	568,274	17,614	77,739	6,002	2,419	96,277	86,423	281,800
Community Lease	61,050	14,048	26,220	5,708	168	3,528	1,507	9,871
Grand Total Allowable Lease	629,324 326	31,662 663	103,959	11,710 711	2,587	99,805 806	87,930	291,671
Other Adjustments								
Management Benefits	(7,779)	(1,046)	(1,931)	(339)	(233)	(1,603)	(598)	(2,029)
Public Relations	(7,477)	(173)	(7,014)	0	0	(230)	(30)	(30)
In Kind	0	0	0	0	0	0	0	0
Total Interest	PLA 226,485.00	PLH 53,560.00						
Total Depreciation	272,946.00	32,596.00						
PLH	86,156.00	86,156.00						
Fundraising	-17,313.00							
	585,587.00							
	568,274.00							
						227,924.00		
						45,021.00		
						272,945.00		
							Mortgage Interest 226,064.00	
							Vehicle Interest 422	
							226,486.00	

1 Use	2 Make, Model & Year	3 Year Acquired	4 Cost	Current Book Depreciation	%	5 Prog. % of Depreciation	6 Straight Line Depreciation	Program % of Straight Line Depr.	7 Adjustments	8 Life in Years	9 Accumulated Depreciation
Medical Appts.	96 Mercury Sable	**	1996	\$19,929.00	0	8	0	0		5	\$19,929.00
Medical Appts.	98 Econo Van	**	2004	\$7,333.50	\$1,466.70	8	\$117.34	\$1,466.70	\$117.34	5	\$7,089.00
Medical Appts.	2005 Free Ford	**	2006	\$17,632.00	\$3,526.27	11	\$387.89	\$3,526.47	\$387.89	5	\$11,754.90
Medical Appts.	05 Ford Taurus	**	2007	\$10,922.00	\$2,184.46	8	\$172.57	\$1,456.31	\$172.57	-	\$5,825.23
Medical Appts.	01 Light Duty Ford Eldorac*		2002	\$44,353.00	\$0.00	8	\$0.00	\$2,956.87	\$0.00	-	\$44,353.00
Medical Appts.	02 Mini Van Chevy Ventur*		2002	\$33,545.00	\$0.00	8	\$0.00	\$2,236.33	\$0.00		\$33,545.00
Medical Appts.	03 Ford Eldorado	*	2003	\$54,404.53	\$6,347.20	8	\$507.78	\$10,881.00	\$507.78	5	\$54,404.53
Medical Appts.	2008 Chevy Braun	*	2007	\$32,564.00	\$6,512.80	8	\$521.02	\$3,799.13	\$521.02	5	\$10,311.93
Medical Appts.	2008 Eldorado Aerotech	*	2008	\$52,873.00	\$10,574.60	8	\$845.97	\$1,762.43	\$845.97	5	\$12,337.03
				\$253,627.03	\$30,612.03		\$2,552.57	\$28,085.24	\$2,552.57		\$179,620.62

*
**
* Owned by Park Lawn School Depreciation \$1,874.77
** Owned by Park Lawn Assoc. Depreciation \$677.80
\$2,552.57

Due to the number of Participants transported in all Park Lawn Programs, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis. The vehicles with 8% usage are almost all wheel chair accessible and must be used when transporting wheel chair bound participants.

	Program %	Cost	Program Cost	Program %	Accum. Deprec	Program Accum Deprec.
Owned by Park Lawn School	0.08	\$217,739.53	\$17,419.16	0.08	\$154,951.49	\$12,396.12
Owned by Park Lawn Assoc.	0.11	\$17,632.00	\$1,939.52	0.11	\$11,754.90	\$1,293.04
	0.08	\$38,184.50	<u>\$3,054.76</u>	0.08	\$32,843.23	<u>\$2,627.46</u>
			\$22,413.44			\$16,316.62

XII. C. Vehicle Rental

1 Use	2 Make, Model & Year	3 Monthly Lease Pymt.	Program % of Use	Program % of Monthly Lease	4 Rental Expense for this Period
Activities	2005 Free Ford	\$295.00	0.11	30.98	\$371.70
Activities	2005 Ford Taurus	\$182.00	0.08	14.29	\$171.44
Activities	96 Mercury Sable Station Wagon	\$83.00	0.08	6.52	\$78.19
Activities	1998 Econo Van	\$61.00	0.08	4.79	\$57.46
21 Totals		\$621.00		56.57	\$678.79

PARK LAWN CENTER

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Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
Various Equipment	1983-1987	\$34,918.53	15	\$0.00 Fully Depreciated
Various Equipment	1983-1987	\$49,012.19	20	\$0.00 Fully Depreciated
		<u>\$83,930.72</u>		<u>\$0.00</u>
		<u>EQUIPMENT 86/87</u>		
Rug Shampooer	1987	\$1,300.00	3	\$0.00 Fully Depreciated
		<u>\$1,300.00</u>		<u>\$0.00</u>
		<u>EQUIPMENT 88/89</u>		
Tile Floor	1989	\$1,435.00	20	\$0.00 Fully Depreciated
		<u>\$1,435.00</u>		<u>\$0.00</u>
		<u>EQUIPMENT 89/90</u>		
Time Clock	1990	\$1,100.00	7	\$0.00 Fully Depreciated
Card Rack	1990	\$75.00	10	\$0.00 Fully Depreciated
		<u>\$1,175.00</u>		<u>\$0.00</u>
		<u>EQUIPMENT 90/91</u>		
Insulated Heated Cabinet	1991	\$1,392.00	10	\$0.00 Fully Depreciated
		<u>\$1,392.00</u>		<u>\$0.00</u>
		<u>EQUIPMENT 91/92</u>		
Mattresses	1991	\$1,156.00	5	\$0.00 Fully Depreciated
Desks (3)	1991	\$507.00	5	\$0.00 Fully Depreciated
Desks (3)	1991	\$143.00	5	\$0.00 Fully Depreciated
13 inch TV	1991	\$80.00	5	\$0.00 Fully Depreciated
Portable Scale	1992	\$365.00	5	\$0.00 Fully Depreciated
Urns - Stainless Hinges	1992	\$135.00	5	\$0.00 Fully Depreciated
Sand Urns (3)	1992	\$101.00	5	\$0.00 Fully Depreciated
Table Lamps	1992	\$97.00	5	\$0.00 Fully Depreciated
Reupholster Couch/Chair	1992	\$1,753.00	5	\$0.00 Fully Depreciated
Table (Wood)	1992	\$100.00	5	\$0.00 Fully Depreciated
Ralton Rocker Chair	1992	\$100.00	5	\$0.00 Fully Depreciated
Recliner	1992	\$100.00	5	\$0.00 Fully Depreciated
Walker - Aluminum	1992	\$75.00	5	\$0.00 Fully Depreciated
		<u>\$4,712.00</u>		<u>\$0.00</u>
		<u>EQUIPMENT 92/93</u>		
Toaster	1993	\$500.00	5	\$0.00 Fully Depreciated

19" TV	1993	\$50.00	5	\$0.00 Fully Depreciated
File Cabinets	1993	\$834.00	5	\$0.00 Fully Depreciated
Chairs	1993	\$170.00	5	\$0.00 Fully Depreciated
Vacuums	1993	\$253.00	5	\$0.00 Fully Depreciated
Upholstery Tool	1993	\$180.00	5	\$0.00 Fully Depreciated
Waste Cans	1993	\$257.00	5	\$0.00 Fully Depreciated
Air Compressor	1993	\$270.00	5	\$0.00 Fully Depreciated
Word Processor	1993	\$100.00	5	\$0.00 Fully Depreciated
Lockers	1993	\$146.00	5	\$0.00 Fully Depreciated
Mattresses (6)	1993	\$450.00	5	\$0.00 Fully Depreciated
Vertical Blinds	1993	\$276.00	5	\$0.00 Fully Depreciated
Intercom	1993	\$56.00	5	\$0.00 Fully Depreciated
		<u>\$3,542.00</u>		<u>\$0.00</u>

Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
EQUIPMENT 93/94				
Washing Machine	1994	\$434.00	5	\$0.00 Fully Depreciated
Chairs/Table	1994	\$588.00	5	\$0.00 Fully Depreciated
Flood Light	1994	\$304.00	5	\$0.00 Fully Depreciated
Garbage Cans Step On	1994	\$444.00	5	\$0.00 Fully Depreciated
Laundry Cart	1994	\$137.00	5	\$0.00 Fully Depreciated
Ejector Pump	1994	\$276.00	5	\$0.00 Fully Depreciated
Printer	1994	\$238.00	5	\$0.00 Fully Depreciated
		<u>\$2,421.00</u>		<u>\$0.00</u>
EQUIPMENT 94/95				
Sofa, Love Seat, Chairs Tables	1995	\$3,395.00	10	\$0.00 Fully Depreciated
Lumex Bath Seat	1995	\$124.00	5	\$0.00 Fully Depreciated
Box Springs (31)	1995	\$2,980.00	5	\$0.00 Fully Depreciated
TV Cabinets (2)	1995	\$838.00	5	\$0.00 Fully Depreciated
Magnavox VCR	1995	\$260.00	5	\$0.00 Fully Depreciated
Bookcases (2)	1995	\$120.00	5	\$0.00 Fully Depreciated
Microwave (Quasar)	1995	\$179.00	5	\$0.00 Fully Depreciated
Tethers (Remote Control)	1995	\$51.00	5	\$0.00 Fully Depreciated
Chairs (3)	1995	\$300.00	5	\$0.00 Fully Depreciated
		<u>\$8,247.00</u>		<u>\$0.00</u>

Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
EQUIPMENT 95/96				
Chairs (10)	1996	\$337.00	10	\$0.00 Fully Depreciated
Chair	1996	\$119.00	10	\$0.00 Fully Depreciated
Oak Chairs	1996	\$2,164.00	10	\$0.00 Fully Depreciated
Soap Dispensers	1996	\$325.00	10	\$0.00 Fully Depreciated
Ice Cube Maker	1996	\$2,030.00	7	\$0.00 Fully Depreciated
Wascomat Dryer	1996	\$9,069.00	7	\$0.00 Fully Depreciated
		\$14,044.00		\$0.00
EQUIPMENT 96/97				
Dell Compute	1997	\$2,295.00	10	\$0.00 Fully Depreciated
Mustang Scrubber	1997	\$1,370.00	10	\$0.00 Fully Depreciated
Two Gliders	1997	\$1,600.00	10	\$0.00 Fully Depreciated
		\$5,265.00		\$0.00
EQUIPMENT 97/98				
Stereo	1998	\$673.00	7	\$0.00 Fully Depreciated
2 Dell Computers	1998	\$9,449.00	10	\$0.00 Fully Depreciated
		\$10,122.00		\$0.00

EQUIPMENT 98/99

PARK LAWN CENTER

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Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
EQUIPMENT 99/00				
NO NEW EQUIPMENT				
EQUIPMENT 00/01				
Hot Water Heater	2001	\$4,280.00	20	\$214.00
EQUIPMENT 01/02				
NO NEW EQUIPMENT				
EQUIPMENT 02/03				
Access Exam Table	2002	\$1,354.61	7	\$194.00
EQUIPMENT 03/04				
Seat & Back Cushions	2003	\$1,819.75	7	\$259.96
EQUIPMENT 04/05				
NO NEW EQUIPMENT				
EQUIPMENT 05/06				
4 Computers DX 2000		\$2,094.65	5	\$418.93
EQUIPMENT 06/07				
19 Standard Beds	2007	\$5,480.00	10	\$548.00
19 Mattresses	2007	\$3,352.00	5	\$670.40
24 3 Drawer Dressers	2007	\$8,172.00	10	\$817.20
23 Zarch backed arm chairs	2007	\$4,441.00	10	\$444.10
Memory	2007	\$342.65	5	\$68.53
2 Sofas, 4 Love Seats, 2 Lounge chairs, 2				
Oak End Tables	2007	\$6,679.00	10	\$667.90
2 Oak Coffee Tables	2007	\$452.00	10	\$45.20
24 Table Lamps	2007	\$2,338.00	10	\$233.80
Icemaker with bin	2007	\$1,589.45	10	\$158.95
11 42" Tables w/ 50 arm chairs	2007	\$12,458.00	10	\$1,245.80
2 Table Lamps	2007	\$200.00	10	\$20.00
2 Archback Chairs	2007	\$429.00	10	\$42.90
2 3 Drawer Dressers, 1 Bed head & foot				
board & Mattress	2007	\$1,904.50	10	\$190.45
Kitchen Equipment	2007	\$48,704.00	20	\$2,435.20
		\$96,541.60		\$7,588.43

PARK LAWN CENTER

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Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
Computer Desk, 2 chairs & 2 files	2007	\$2,603.28	10	\$260.33
4 Round Tables 42" & 20 Arm Chairs	2007	\$5,107.00	10	\$510.70
3 Storage Cabinets	2007	\$3,585.00	10	\$358.50
Firewall	2007	\$657.00	5	\$131.40
Back Up Drives	2007	\$325.99	5	\$65.20
Server & Monitor C3DYBD1	2007	\$2,565.88	5	\$513.18
Five Pent 4 Computers	2007	\$2,830.80	5	\$566.16
24 Port Switch	2007	\$146.75	5	\$29.35
3 Monitors	2007	\$542.00	5	\$108.40
Furniture (E-Bay)	2007	\$4,020.00	10	\$402.00
Conference Table Bannon	2007	\$2,650.00	10	\$265.00
Office Furniture Mer. Mart	2007	\$21,139.78	10	\$2,113.98
Book Case (John Williams)	2007	\$147.00	10	\$14.70
Maximove Lift	2008	\$7,399.55	10	\$739.96
Kitchen Equipment	2008	\$2,563.35	20	\$128.17
Commerical Washing Machine	2008	\$13,195.00	20	\$659.75
		<hr/>		
		\$69,478.38		\$6,866.78

PARK LAWN CENTER

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Chairs, benches, sofas & tables	2009	\$14,083.00	10	\$1,173.58
4 Recliners	2009	\$4,408.00	10	\$367.33
Optiplex 330 Desktop	2009	\$507.52	5	\$59.21
Window Treatments	2009	\$11,496.00	10	\$766.40
82 Throw Covelets	2009	\$13,078.45	10	\$871.90
		<u>\$43,572.97</u>		<u>\$3,238.42</u>
		\$356,727.68		\$18,780.51

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Equipment	Year of Acquisition	Cost	Public Aid Life in Years	Public Aid Straight Line Depreciation
<u>Park Lawn School & Activity Center</u> EQUIPMENT 96/97				
Wet Dry Vacuum	1996	<u>\$528.00</u> \$528.00	5	<u>\$0.00</u> Fully Depreciated \$0.00
EQUIPMENT 01/02				
Accounting Software (Program %)	2001	\$2,977.11	5	\$0.00 Fully Depreciated
EQUIPMENT 02/03				
Accounting Software (Program %)	2003	\$352.23	5	\$0.00 Fully Depreciated
EQUIPMENT 04/05				
Human Resource Desk Furniture (Program %)	2004	\$593.30	7	\$75.46
Total PLS Equipment/Depreciation		\$4,450.64		\$75.46
Total Equipment Both Corporations		\$361,178.32		
Total Depreciation Both Corporations				\$18,855.97

Explanation Notes:

Schedule V. Page 3 Details of Other Lines over \$1,000 or with multiple type of expenses

Line 7 Column 2

Pest Control	\$1,177
Plant Security	\$999
	<u>\$2,176</u>

Line 15 Column 1

QMRP	\$86,000
Res. Serv. Coord.	\$26,166
Hab. Aides	\$614,058
Facility Service Aide	\$25,980
Staff Trainer	\$5,688
Psychiatrist	\$8,250
	<u>\$766,142</u>

Schedule V. Page 4

Line 30 Column 5 To move depreciation of \$1,194 on assets acquired with Capital Acquisition Grant from DMH which is unallowed so it won't be included in depreciation number that we need to tie to.

Line 36 Column 5 Unallowed Capital Acquisition Grant Depreciation identified

Line 30 Column 7 Related Party Allowable Depreciation, Public Aid Depreciation is less than Book Depreciation.

Building Depreciation	\$142,375.00
Vehicle Depreciation	\$678.00
Equipment Depreciation	<u>\$18,781.00</u>
	\$161,834.00

Line 35 Column 8 Community Leased equipment: Copier \$6,313, PACE \$3,431, Welder \$127

Schedule VII. Part B

Park Lawn Association, Inc.

Building Rental not allowed

(\$131,048)

Equipment Rental not allowed

(\$6,384)

Allowable Building Interest

\$145,091

Allowable Vehicle Interest \$421.93 X 8%

\$34

\$145,125

Depreciation Allowed

Building

\$142,375

Vehicle Depreciation

\$678

Equipment

\$18,781

Total Depreciation Allowed *

\$161,834

\$161,834

* Based on Public Aid allowable Depreciation Book Depreciation on building is \$2,400 higher than Public Aid allowable depreciation

Total Related Party Adjustment Detailed on Page 5A line 49

\$169,526.51

Schedule VIII. Part B

Central Office - 10833 S. Laporte Avenue occupies 1,717 square feet Administration and Accounting and Bookkeeping.

This is 6.96% of Total square Footage of 24,693.

These costs are distributed to each program on the percentage of budget.

The Administrative salaries are distributed on the percentage of budget basis.

Schedule IX Interest Expense

Column 10

Hinsdale Bank & Ford Credit

This programs share of vehicle interest \$421.93 X 8%

\$34.00

Founders Bank

This programs mortgage interest allowed from related party

\$145,091.00

Schedule XI. Part D

Line 46 Column 5 Includes only the program portion of depreciation costs on vehicles.

Due to the number of Participants transported in all Park Lawn Programs, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis.

The vehicles with 8% usage are almost all wheel chair accessible and must be used when transporting wheel chair bound participants.

Schedule XII Part C Page 14

Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis. These vehicle lease costs are only program portion and are for activities.

A detailed schedule of proration is on Page 26.

Schedule XIII. B Page 15

Line 5 Column 4 Wages are included on page 20 line 33.

Schedule XVIII. Page 19

Does this agree with taxable income (Loss) per Federal Income Tax return? Federal Income Tax Return is not completed until December of the current year.

Schedule XVIII. Page 20 Line 33	Hrs. Worked	Hrs. Paid & Accrued	
Drivers	1655	2464	\$17,382
Facilities Service Aide	1935	2127	\$25,980
Trainer	362	417	\$5,688
	<u>3952</u>	<u>5008</u>	<u>\$49,050</u>

Schedule XX. Page 23

Question 12 Allocated on basis of hours worked per department

Question 15 No Employee meals are served