

Facility Name & ID Number Pinecrest Manor

0012765 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 N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>66</u>	Skilled (SNF)	<u>66</u>	<u>24,090</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>75</u>	Intermediate (ICF)	<u>75</u>	<u>27,375</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>141</u>	TOTALS	<u>141</u>	<u>51,465</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	<u>9,710</u>	<u>4,556</u>	<u>5,474</u>	<u>19,740</u>	8
9	SNF/PED					9
10	ICF	<u>13,580</u>	<u>11,512</u>		<u>25,092</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>23,290</u>	<u>16,068</u>	<u>5,474</u>	<u>44,832</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.11%

#REF!

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO Note: Non-allowable costs have been eliminated in Schedule V, Column 7.

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 6/27/63

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 66 and days of care provided 5,474

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL 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	374,429	13,475	705,776	1,093,680		1,093,680	(196,115)	897,565		1
2	Food Purchase		1,587		1,587		1,587		1,587		2
3	Housekeeping	381,223	41,360		422,583		422,583	(40,035)	382,548		3
4	Laundry		14,141		14,141		14,141	(4,448)	9,693		4
5	Heat and Other Utilities			271,336	271,336		271,336		271,336		5
6	Maintenance	258,776	12,245	109,147	380,168		380,168	(70,916)	309,252		6
7	Other (specify):*										7
8	TOTAL General Services	1,014,428	82,808	1,086,259	2,183,495		2,183,495	(311,514)	1,871,981		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	2,793,682	136,083	105,208	3,034,973		3,034,973	(22,591)	3,012,382		10
10a	Therapy			727,137	727,137		727,137		727,137		10a
11	Activities	140,064	7,541	1,100	148,705		148,705	(1,999)	146,706		11
12	Social Services	106,794	993		107,787		107,787		107,787		12
13	CNA Training			100	100		100		100		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,040,540	144,617	833,545	4,018,702		4,018,702	(24,590)	3,994,112		16
	C. General Administration										
17	Administrative	101,107			101,107		101,107		101,107		17
18	Directors Fees										18
19	Professional Services			95,108	95,108		95,108		95,108		19
20	Dues, Fees, Subscriptions & Promotions			18,187	18,187		18,187	(218)	17,969		20
21	Clerical & General Office Expenses	327,898	48,876	40,300	417,074		417,074	(143,127)	273,947		21
22	Employee Benefits & Payroll Taxes			1,018,722	1,018,722		1,018,722	(65,010)	953,712		22
23	Inservice Training & Education			774	774		774		774		23
24	Travel and Seminar			8,764	8,764		8,764		8,764		24
25	Other Admin. Staff Transportation			8,114	8,114		8,114		8,114		25
26	Insurance-Prop.Liab.Malpractice			154,460	154,460		154,460		154,460		26
27	Other (specify):*										27
28	TOTAL General Administration	429,005	48,876	1,344,429	1,822,310		1,822,310	(208,355)	1,613,955		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,483,973	276,301	3,264,233	8,024,507		8,024,507	(544,459)	7,480,048		29

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

#REF!

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			302,400	302,400		302,400	22,354	324,754			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			215,462	215,462		215,462	(2,066)	213,396			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			517,862	517,862		517,862	20,288	538,150			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		190,664	2,400	193,064		193,064		193,064			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			77,199	77,199		77,199		77,199			42
43	Other (specify):* Non-allowable cost	101,806	1,268	416,232	519,306		519,306	(519,306)				43
44	TOTAL Special Cost Centers	101,806	191,932	495,831	789,569		789,569	(519,306)	270,263			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,585,779	468,233	4,277,926	9,331,938		9,331,938	(1,043,477)	8,288,461			45

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

** See schedule of adjustments attached at end of cost report.

#REF!

Facility Name & ID Number **Pinecrest Manor**

0012765

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VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,238)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	22,354	30		9
10	Interest and Other Investment Income	(2,066)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(343,977)	43		24
25	Fund Raising, Advertising and Promotional	(34,044)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	(76,583)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (435,554)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(607,923)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (607,923)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,043,477)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

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Pinecrest Manor

ID# 0012765

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow departmental development salaries	\$	43	1
2	Disallow trustee expenses	(779)	43	2
3	Disallow non-allowable service contracts	(1,295)	43	3
4	Disallow non-allowable postage	(1,009)	43	4
5	Disallow non-allowable general expense	(3,506)	43	5
6	Disallow non-departmental costs	(94)	43	6
7	Disallow marketing supplies	(1,268)	43	7
8	Disallow cable tv expense	(14,432)	43	8
9	Disallow association dues	(218)	20	9
10	Disallow non-allowable publication expense	(3,003)	43	10
11	Disallow ancillary Medicare costs	(11,425)	43	11
12	Disallow unanticipated resident expense	(2,668)	43	12
13	Offset vending machine income	(15,848)	2	13
14	Offset administrative supplies income	(20,759)	21	14
15	Offset dietary supplies income	(279)	1	15
16	Marketing wages		43	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	(76,583)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Brethren Home	100%			Pinecrest Village	Mt. Morris, IL	Retirement
						Community
				Pinecrest Foundation	Mt. Morris, IL	Fund Raising
						Foundation
				Pinecrest Grove	Mt. Morris, IL	Independent
						Living

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary Salary	\$ 81,295	Pinecrest Village	**	\$	\$	(81,295) 1
2	V	2 Food	97,455	Pinecrest Village	**			(97,455) 2
3	V	3 Housekeeping Salary	39,340	Pinecrest Village	**			(39,340) 3
4	V	4 Laundry Salary	4,371	Pinecrest Village	**			(4,371) 4
5	V	6 Plant Salary	68,341	Pinecrest Village	**			(68,341) 5
6	V	10 Nursing Salary	22,591	Pinecrest Village	**			(22,591) 6
7	V	11 Activities Salary	1,999	Pinecrest Village	**			(1,999) 7
8	V	21 Clerical & General Office-Salary	113,385	Pinecrest Village	**			(113,385) 8
9	V	22 Employee benefits & payroll taxes	62,950	Pinecrest Village	**			(62,950) 9
10	V							
11	V							
12	V							
13	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors				
14	Total		\$ 491,727			\$	\$ *	(491,727) 14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	3 Housekeeping Salary	\$ 695	Pinecrest Grove	**	\$	\$ (695)
16	V	4 Laundry Salary	77	Pinecrest Grove	**		(77)
17	V	6 Maintenance Salary	2,575	Pinecrest Grove	**		(2,575)
18	V	21 Clerical & General- Salary	8,983	Pinecrest Grove	**		(8,983)
19	V	22 Employee Benefits	2,060	Pinecrest Grove	**		(2,060)
20	V	43 Marketing Costs	101,806	Pinecrest Grove	**		(101,806)
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V			** Pinecrest Manor, Pinecrest Village & Pinecrest Grove share a common Board of Directors			
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 116,196			\$ 0	\$ * (116,196)

* 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									\$		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

#REF!

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VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization N/A

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	N/A				\$	\$		\$	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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Facility Name & ID Number Pinecrest Manor

0012765 Report Period Beginning:

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6/30/09

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 79,970 B. General Construction Type: Exterior Brick Frame Wood 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).

<u>Pinecrest Village-Retirement Community</u>	<u>Congregate living units- 48 units-60,413 square feet</u>
	<u>Independent living units- 9 units-12,079 square feet</u>

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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: N/A
 (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>Resident Care</u>	<u>443,048</u>	<u>1889</u>	<u>\$ 20,626</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	443,048		\$ 20,626	3

#REF!

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	141	1963	1963	\$ 1,248,321	\$	50	\$ 24,966	\$ 24,966	\$ 1,129,361	4
5		1964	1964	13,640		50	273	273	12,115	5
6		1965	1965	400		50	8	8	348	6
7		1963	1963	67,803		5-20			67,803	7
8		1987	1987	43,345		5-10			43,345	8
Improvement Type**										
9	Building Improvements	1965		5,475		38			5,475	9
10	Building Improvements	1969		3,231		15-45	58	58	2,916	10
11	Building Improvements	1971		9,871		5-42	203	203	8,962	11
12	Building Improvements	1972		4,539		10			4,539	12
13	Building Improvements	1973		567		5			567	13
14	Building Improvements	1974		130,481	2,821	5-50	2,821		94,531	14
15	Building Improvements	1975		17,918		10-15			17,918	15
16	Building Improvements	1976		22,483		5-38			22,483	16
17	Building Improvements	1977		12,308		10			12,308	17
18	Building Improvements	1978		1,354		5-10			1,354	18
19	Building Improvements	1979		10,885		7			10,885	19
20	Building Improvements	1980		6,121		5			6,121	20
21	Building Improvements	1981		8,640		10			8,640	21
22	Building Improvements	1982		54,612		5-10			54,612	22
23	Building Improvements	1983		65,748		5-10			65,748	23
24	Building Improvements	1984		74,218		5-10			74,218	24
25	Building Improvements	1985		28,402		5-10			28,402	25
26	Building Improvements	1986		53,789		5			53,789	26
27	Garage	1983		11,892		10			11,892	27
28	Brethren - House	1977		19,500		25			19,500	28
29	Brethren - Renovations	1980		40,698		25			40,698	29
30	Brethren - Insulation	1981		2,149		10			2,149	30
31	Brethren - Garage	1984		10,692		10			10,692	31
32	Brethren - Bath Remodel	1986		1,296		5			1,296	32
33	Brethren - Garage Improvement	1980		2,095		14			2,095	33
34	Energy Management	1985		3,180		10			3,180	34
35	Building (28 Beds)	1999		2,780,122	69,503	40	69,503		703,638	35
36	Carpeting	1989		805		10			805	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

#REF!

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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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Canopy Extension	1987	\$ 6,935	\$	5-10	\$	\$	\$ 6,935	37
38	Entrance Way	1987	37,500	1,500	25	1,500		33,750	38
39	Building Improvements	1991	14,073		5-15			14,073	39
40	Building Improvements	1991	10,796		10-15			10,796	40
41	Capitalized Repairs	1991	1,652		10			1,652	41
42	Building Improvements	1992	5,649		10-20			5,649	42
43	Building Improvements	1992	3,071		10			3,071	43
44	Building Improvements	1992	1,380		15			1,426	44
45	Building Improvements	1993	3,049		10			3,049	45
46	Building Improvements	1993	28,880		5			28,880	46
47	Building Improvements	1994	4,485	224	20	224		3,472	47
48	Building Improvements	1994	621	26	15	26		621	48
49	Building Improvements	1994	14,328		15			14,804	49
50	Building Improvements	1994	14,178	475	15	475		13,703	50
51	Building Improvements	1995	630	42	15	42		609	51
52	Garage Improvements	1996	2,516		5			2,516	52
53	Blacktop Resurfacing	1996	4,902		5			4,902	53
54	Blacktop Resurfacing	1997	1,805		5			1,805	54
55	Patio doors	1997	1,285		10			1,354	55
56	Water softener	1997	12,260		10			12,873	56
57	Accordion door	1997	3,295		10			3,464	57
58	Roof repairs	1997	5,162		10			5,422	58
59	Furnace repairs	1997	2,358		10			2,474	59
60	Redecorating	1998	34,716	3,472	10	3,472		30,178	60
61	Countertop & wallcovering	1998	4,167		5			4,167	61
62	Door	1998	62		5			62	62
63	Paging system	1998	2,977		5			2,977	63
64	Wiring	1998	950		5			950	64
65	Asbestos Removal	1998	79,150		10			83,097	65
66	Redecorating	1999	43,753	2,190	10	2,190		43,753	66
67	Asbestos Removal	1999	17,255	858	10	858		17,255	67
68	Pipe insulation	1999	6,625	336	10	336		6,625	68
69	Landscaping	1999	8,310	416	10	416		8,310	69
70	TOTAL (lines 4 thru 69)		\$ 5,135,355	\$ 81,863		\$ 107,371	\$ 25,508	\$ 2,897,059	70

#REF!

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

Facility Name & ID Number Pinecrest Manor

0012765

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		\$ 5,135,355	\$ 81,863		\$ 107,371	\$ 25,508	\$ 2,897,059	1
2	Signs	1999	10,583		5			10,583	2
3	Roof	1999	55,935	3,729	15	3,729		39,166	3
4	Windows	1999	20,688	1,379	15	1,379		14,480	4
5	HVAC Improvement	1999	2,000	133	15	133		1,397	5
6	Fixed Equipment	1999	80,501		5			80,501	6
7	Wing 4 addition and modernization	1999	858,673	21,467	40	21,467		220,084	7
8	Kitchen modernization	1999	602,543	15,064	40	15,064		155,105	8
9	Heating & cooling renovation	1999	1,486,082	37,152	40	37,152		380,884	9
10	Fresh air unit	1999	329,276	8,232	40	8,232		84,396	10
11	Emergency/supplemental electricity	1999	219,518	5,488	40	5,488		56,264	11
12	Security system	1999	11,190	280	40	280		3,180	12
13	Retention pond	1999	25,282	632	40	632		6,483	13
14	Sidewalks and outdoor lighting	1999	31,556	789	40	789		8,089	14
15	Additional modernization	2000	42,948	2,147	20	2,147		20,397	15
16	Flooring	2000	22,767		5			22,767	16
17	Windows	2000	10,325	516	20	516		4,902	17
18	Firewall	2000	39,232	1,962	20	1,962		18,639	18
19	Security system	2000	191	19	10	19		181	19
20	Remodeling	2000	14,848		5			14,848	20
21	Landscaping	2000	645		10			645	21
22	Additional asbestos removal	2000	1,200	120	10	120		1,140	22
23	Roofing	2000	2,884	288	10	288		2,736	23
24	Security system & fire alarm system	2000	3,631	363	10	363		3,449	24
25	Additional kitchen modernization	2000	2,756	137	20	137		1,302	25
26	Timeclock & security system	2000	3,283	328	10	328		3,116	26
27	Security and Entrance Doors	2000	24,520	2,452	10	2,452		20,842	27
28	Firewall	2000	3,436	342	10	342		2,907	28
29	Additional kitchen modernization	2000	10,361	1,036	10	1,036		8,806	29
30	HVAC	2001	2,664	266	10	266		2,261	30
31	Roofing	2001	36,573	2,438	15	2,438		18,285	31
32	Planning for modernization of rehabilitation rooms	2002	1,850	92	20	92		690	32
33	Memorial Project	2002	4,542	454	10	454		2,724	33
34	TOTAL (lines 1 thru 33)		\$ 9,097,838	\$ 189,168		\$ 214,676	\$ 25,508	\$ 4,108,308	34

#REF!

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

Facility Name & ID Number Pinecrest Manor

0012765

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 12B, Carried Forward		\$ 9,097,838	\$ 189,168		\$ 214,676	\$ 25,508	\$ 4,108,308	1
2	New Roof	2002	90,352	6,023	15	6,023		36,139	2
3	Courtyard Pavillion	2003	16,255	1,084	15	1,084		7,046	3
4	Solarium	2003	184,761	4,619	40	4,619		30,024	4
5	Wing 7 Renovations	2003	57,851	1,446	40	1,446		9,399	5
6									6
7	Landscaping - Courtyard	2003	56,011	1,868	30	1,868		10,274	7
8	Electrical - Courtyard	2003	27,003	900	30	900		4,950	8
9	Plumbing - Courtyard	2003	5,446	182	30	182		1,001	9
10	Remodeling Solarium Courtyard	2003	76,689	2,556	30	2,556		14,058	10
11	Survey - Courtyard	2003	2,296	76	30	76		418	11
12	Registers - Solarium	2003	3,375	676	5	676		3,718	12
13	Cabinetry - Wing 7	2003	741	18	40	18		99	13
14	Water lines - Main bldg	2003	1,919	192	10	192		1,056	14
15	Dietary drain flushing system	2003	726	72	10	72		396	15
16	Communications system - Wing 4	2003	3,729	372	10	372		2,046	16
17	Kitchen modernization - Wing 7	2003	414	10	40	10		55	17
18	Wallcovering	2003	5,980	598	10	598		3,289	18
19	Code Alert installation	2004	3,799	760	5	760		4,180	19
20	Fire alarm renovation and upgrade	2004	17,161	3,432	5	3,432		18,876	20
21	Time clock upgrade	2004	325	66	5	66		363	21
22									22
23	Wallpaper/Drapes/Redecorating	2005	6,153	308	20	308		1,386	23
24	Fascia improvements	2005	2,187	110	20	110		495	24
25	Wing 6 Tub/Shower	2005	9,024	452	20	452		2,034	25
26	Door Strikes - Pinecrest Terrace	2005	3,091	154	20	154		693	26
27	Unitary controller	2005	1,077	54	20	54		243	27
28	New Floats in Sewer Ejector Pit	2005	1,440	72	20	72		324	28
29	Wing 4 - Roof Renovation	2005	39,825	3,982	10	3,982		17,919	29
30	Renovation - East Dining Room	2005	39,599	1,980	20	1,980		8,910	30
31	Replace circulating pump	2005	1,463	74	20	74		333	31
32	Bathing System & Electric Transfer Seat	2005	9,040	450	20	450		2,025	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,765,570	\$ 221,754		\$ 247,262	\$ 25,508	\$ 4,290,057	34

#REF!

**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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,765,570	\$ 221,754		\$ 247,262	\$ 25,508	\$ 4,290,057	1
2	West doctor's station renovation	2005	1,206	60	20	60		210	2
3	East Lounge renovation	2006	14,637	732	20	732		2,562	3
4	Removal of tile floor	2005	700	35	20	35		123	4
5	Parking lot expansion	2006	53,249	2,662	20	2,662		9,317	5
6	Heat lamps and timers	2006	877	44	20	44		154	6
7	Alarms	2006	1,830	92	20	92		322	7
8	Top jam mounted closer aluminum	2006	1,058	53	20	53		185	8
9									9
10	13 Vertech Radio VHF-160VC	2006	5,000	1,000	5	1,000		2,500	10
11	Seal Coat - Parking Lot	2006	6,101	1,220	5	1,220		3,050	11
12	Install Roof Systems - Wing 1 & 6	2006	88,180	4,409	20	4,409		11,023	12
13									13
14	Compressor	2008	7,077	354	10	354		1,061	14
15	Ejector Pump	2008	10,026	501	10	501		1,503	15
16									16
17	Employee Lounge Renovation	2009	8,612	215	20	215		215	17
18	Fire Alarm Upgrage	2009	9,850	246	20	246		246	18
19	Courtyard Project	2009	23,992	1,200	10	1,200		1,200	19
20	Sidewalk Egress Lighting	2009	21,975	549	20	549		549	20
21	Door Renovation	2009	8,785	439	10	439		439	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,028,725	\$ 235,566		\$ 261,074	\$ 25,508	\$ 4,324,717	34

#REF!

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

Facility Name & ID Number Pinecrest Manor

0012765

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	\$ 1,188,179	\$ 47,333	\$ 48,046	\$ 713	5-10	\$ 1,164,015	71
72	Current Year Purchases	106,492	10,183	10,183		5-10	10,183	72
73	Fully Depreciated Assets	469,428					469,428	73
74								74
75	TOTALS	\$ 1,764,099	\$ 57,516	\$ 58,229	\$ 713		\$ 1,643,626	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	Long Term Care	94 Chevy Truck	1994	\$ 14,556	\$	\$	\$	10	\$ 14,556	76
77	Long Term Care	94 Dodge Van - Wheelchair	1994	22,946				10	22,946	77
78	Long Term Care	94 Dodge Van	1994	7,355				10	7,355	78
79	See Sch 13A			72,525	9,318	5,451	(3,867)	5-10	26,643	79
80	TOTALS			\$ 117,382	\$ 9,318	\$ 5,451	\$ (3,867)		\$ 71,500	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)		\$ 11,930,832	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 302,400	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 324,754	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 22,354	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 6,039,843	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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.

#REF!

Pinecrest Manor
 Provider # 0012765
 07/01/2007 - 06/30/2008

Schedule 13A

Vehicle Depreciation

<u>Description</u>	<u>Model</u>	<u>Year</u>	<u>Cost</u>	<u>Current Bk Depr</u>	<u>St. Line Depr</u>	<u>Adjs</u>	<u>Life in Years</u>	<u>Accum Depr</u>	<u>Line Ref</u>
Long Term Care	97 Safari Van	1997	17,994				10	17,994	
Long Term Care	Ford Elkhart Coach	2007	44,766	4,477	4,477		7	7,675	
Long Term Care	Chrysler Neon	2005	9,765	974	974		5	974	
Total			72,525	5,451	5,451			26,643	

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

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:	<u>N/A</u>			\$			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 _____.

N/A

9. Option to Buy: YES NO Terms: N/A *

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: \$ N/A 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	<u>N/A</u>		\$	\$	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.

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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>40</u></p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$ 100	\$	\$	\$ 100
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	\$ 100	\$	\$	\$ 100
10	SUM OF line 9, col. 1 and 2 (e)	\$ 100			

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	\$	4,492	\$ 269,533	\$	4,492	\$ 269,533	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		331	19,857		331	19,857	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		7,296	437,747		7,296	437,747	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts							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			\$	12,119	\$ 727,137	\$	12,119	\$ 727,137	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.

#REF!

Facility Name & ID Number **Pinecrest Manor**

0012765

Report 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	\$ 685	\$ 685	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>163,600</u>)	861,905	861,905	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,054	33,054	6
7	Other Prepaid Expenses	60,766	60,766	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,652	2,652	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 959,062	\$ 959,062	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,626	20,626	13
14	Buildings, at Historical Cost	8,765,738	1,373,509	14
15	Leasehold Improvements, at Historical Cost	711,037	8,655,216	15
16	Equipment, at Historical Cost	2,269,870	1,881,481	16
17	Accumulated Depreciation (book methods)	(5,743,302)	(6,039,843)	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)	\$ 6,023,969	\$ 5,890,989	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,983,031	\$ 6,850,051	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 228,291	\$ 228,291	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	321,370	321,370	29
30	Accrued Salaries Payable	511,034	511,034	30
31	Accrued Taxes Payable (excluding real estate taxes)	39,183	39,183	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>See Sch 17A</u>	17,711	17,711	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,117,589	\$ 1,117,589	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,245,660	4,245,660	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)	\$ 4,245,660	\$ 4,245,660	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,363,249	\$ 5,363,249	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,619,782	\$ 1,486,802	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,983,031	\$ 6,850,051	48

#REF!

*(See instructions.)

Pinecrest Manor
Provider # 0012765
07/01/2008 - 06/30/2009

Schedule 17A

Sch. XV: Balance Sheet

Line 36 - Other Current Liabilities	<u>Operating</u>	<u>Consolidating</u>
Beauty Shop	(243)	(243)
Interest Payable	8,466	8,466
Federal Withholding	39	39
Tax,Fica,Medicare	17	17
Founders Escrow	5,500	5,500
Restricted Funds	3,397	3,397
Additional Life Ins	535	535
	<u>17,711</u>	<u>17,711</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,605,243	1
2	Restatements (describe):		2
3	Prior Period Adjustment	404,832	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,010,075	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(390,293)	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)	\$ (390,293)	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)	\$ 1,619,782	24 *

* This must agree with page 17, line 47.

#REF!

Facility Name & ID Number Pinecrest Manor# 0012765Report 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	\$ 9,335,758	1
2	Discounts and Allowances for all Levels	(2,472,607)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,863,151	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,059,793	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,059,793	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	7,279	13
14	Non-Patient Meals	1,238	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	191,565	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,230	19
20	Radiology and X-Ray	750	20
21	Other Medical Services	42,719	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 249,781	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,066	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,066	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	766,854	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 766,854	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,941,645	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,183,495	31
32	Health Care	4,018,702	32
33	General Administration	1,822,310	33
B. Capital Expense			
34	Ownership	517,862	34
C. Ancillary Expense			
35	Special Cost Centers	712,370	35
36	Provider Participation Fee	77,199	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,331,938	40
41	Income before Income Taxes (line 30 minus line 40)**	(390,293)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (390,293)	43

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

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

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

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

Pinecrest Manor
Provider #0012765
07/01/08 - 06/30/09

Schedule 19A

Sch. XVII: Income Statement

Line 28 - Other Revenue

Pinecrest Grove Management Fee	185,400
Pinecrest Village Management Fee	491,724
Meals	5,388
Transportation	359
Misc. income	3
Maintenance	26
Service Supplies	279
Finance Charges	45,015
Vending income	15,848
Miscellaneous income	20,759
Restricted Contributions	548
Transfer from Brethren	410
Gain on Disposal of Assets	1,095
	<u>766,854</u>

See Accountants' Compilation Report

Facility Name & ID Number **Pinecrest Manor**

0012765

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	1,852	2,122	\$ 74,093	\$ 34.92	1
2	Assistant Director of Nursing	1,780	2,038	64,827	31.81	2
3	Registered Nurses	19,124	20,532	552,353	26.90	3
4	Licensed Practical Nurses	24,731	27,712	592,424	21.38	4
5	CNAs & Orderlies	104,708	113,020	1,371,668	12.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,963	8,927	97,295	10.90	10
11	Social Service Workers	4,854	5,589	106,794	19.11	11
12	Dietician	465	465	10,320	22.19	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	40,779	43,605	364,109	8.35	15
16	Dishwashers					16
17	Maintenance Workers	14,492	16,446	258,776	15.73	17
18	Housekeepers	39,173	43,182	381,223	8.83	18
19	Laundry					19
20	Administrator	1,872	2,080	101,107	48.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,268	18,075	327,898	18.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,798	2,084	31,244	14.99	31
32	Other Health C: See Sch 20A	4,984	5,719	107,073	18.72	32
33	Other(specify) See Sch 20A	6,713	7,727	144,575	18.71	33
34	TOTAL (lines 1 - 33)	291,556	319,323	\$ 4,585,779 *	\$ 14.36	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 11,466	1(3)	35
36	Medical Director				36
37	Medical Records Consultant	Monthly	1,320	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,400	39(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	16	880	11(3)	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Marketing	Monthly	1,775	43(3)	47
48					48
49	TOTAL (lines 35 - 48)	16	\$ 17,841		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	609	\$ 28,058	10(3)	50
51	Licensed Practical Nurses	837	32,538	10(3)	51
52	Certified Nurse Assistants/Aides	1,889	43,292	10(3)	52
53	TOTAL (lines 50 - 52)	3,335	\$ 103,888		53

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Pinecrest Manor
Provider # 0012765
07/01/08 - 06/30/09
Staffing & Salary Costs

Schedule 20A

	<u>Hours</u> <u>Worked</u>	<u>Hours</u> <u>Paid</u>	<u>Salary or</u> <u>Wages</u>	<u>Ave. Hrly.</u> <u>Wages</u>
<u>Other Health Care Wages - Line 32:</u>				
Care Plan/MDS RN	3,138	3,609	77,559	21.49
Scheduler	1,846	2,110	29,514	13.99
TOTAL	4,984	5,719	107,073	18.72

Other Wages - Line 33

Development Coordinator	2,412	2,756	44,941	16.31
Marketing	2,609	2,891	56,865	19.67
Chaplain	1,692	2,080	42,769	20.56
TOTAL	6,713	7,727	144,575	18.71

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3								N/A					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

#REF!

Facility Name & ID Number Pinecrest Manor# 0012765Report 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? Yes
If YES, give association name and amount. Life Services Network-\$10,386
- (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? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 35,580 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 77,199
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,238
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
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
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey & Pullen LLP
- (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.

#REF!