

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	130	Skilled (SNF)	130	47,450	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	130	TOTALS	130	47,450	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	27,040	6,986	6,433	40,459	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,040	6,986	6,433	40,459	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.27%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 02/01/2006

J. Was the facility purchased or leased after January 1, 1978?
YES Date 02/01/2006 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 128 and days of care provided 6,253

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: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	317,441	62,428	12,808	392,677		392,677	(835)	391,842		1
2	Food Purchase		247,251		247,251		247,251	(8,629)	238,622		2
3	Housekeeping	176,137	50,249		226,386		226,386	(1,292)	225,094		3
4	Laundry		2,899	145,331	148,230		148,230		148,230		4
5	Heat and Other Utilities			125,254	125,254		125,254	941	126,195		5
6	Maintenance	82,557		131,318	213,875		213,875	1,099	214,974		6
7	Other (specify):*							1,726	1,726		7
8	TOTAL General Services	576,135	362,827	414,711	1,353,673		1,353,673	(6,990)	1,346,683		8
	B. Health Care and Programs										
9	Medical Director			39,200	39,200		39,200		39,200		9
10	Nursing and Medical Records	2,319,134	140,228	67,247	2,526,609		2,526,609	14,736	2,541,345		10
10a	Therapy	181,911			181,911		181,911	2,893	184,804		10a
11	Activities	105,026	22,260		127,286		127,286		127,286		11
12	Social Services	120,771		6,353	127,124		127,124	2,070	129,194		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							6,034	6,034		15
16	TOTAL Health Care and Programs	2,726,842	162,488	112,800	3,002,130		3,002,130	25,733	3,027,863		16
	C. General Administration										
17	Administrative	105,299		29,700	134,999		134,999	37,129	172,128		17
18	Directors Fees										18
19	Professional Services			289,887	289,887	(2,455)	287,432	(226,805)	60,627		19
20	Dues, Fees, Subscriptions & Promotions			23,880	23,880		23,880	(10,289)	13,591		20
21	Clerical & General Office Expenses	83,643	32,495	169,435	285,573		285,573	(13,322)	272,251		21
22	Employee Benefits & Payroll Taxes			557,087	557,087		557,087	(13,598)	543,489		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,738	7,738		7,738	1,099	8,837		24
25	Other Admin. Staff Transportation			5,021	5,021		5,021	535	5,556		25
26	Insurance-Prop.Liab.Malpractice			112,388	112,388		112,388	700	113,088		26
27	Other (specify):*							21,570	21,570		27
28	TOTAL General Administration	188,942	32,495	1,195,136	1,416,573	(2,455)	1,414,118	(202,981)	1,211,137		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,491,919	557,810	1,722,647	5,772,376	(2,455)	5,769,921	(184,238)	5,585,683		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center #0047738 Report Period Beginning: 01/01/10 Ending: 12/31/10

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			60,958	60,958		60,958	287,364	348,322			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			17,379	17,379		17,379	508,874	526,253			32
33	Real Estate Taxes			214,478	214,478	2,455	216,933	1,363	218,296			33
34	Rent-Facility & Grounds			744,910	744,910		744,910	(743,156)	1,754			34
35	Rent-Equipment & Vehicles			9,975	9,975		9,975	(3,206)	6,769			35
36	Other (specify):*											36
37	TOTAL Ownership			1,047,700	1,047,700	2,455	1,050,155	51,239	1,101,394			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		385,794	625,112	1,010,906		1,010,906	18,767	1,029,673			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			71,175	71,175		71,175		71,175			42
43	Other (specify):*			11,070	11,070		11,070	(11,070)	0			43
44	TOTAL Special Cost Centers		385,794	707,357	1,093,151		1,093,151	7,697	1,100,848			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,491,919	943,604	3,477,704	7,913,227		7,913,227	(125,303)	7,787,924			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,085)	02		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	29,990	30		9
10	Interest and Other Investment Income	(582)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(427)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,535)	21		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	(100,188)	21		24
25	Fund Raising, Advertising and Promotional	(12,368)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(150)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(40,807)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (135,152)		\$	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)	9,849		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 9,849		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (125,303)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Beecher Manor Nursing & Rehab Center

ID# 0047738

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Rental Income	\$ (3,573)	21	1
2	Jury Duty Income	(28)	21	2
3	Miscellaneous Income	(4)	21	3
4	Theft Loss	(3,860)	21	4
5	Collection Expense	(408)	21	5
6	Annual Report - Secretary of State	(250)	20	6
7	Non-Allowable Legal Fees	(2,824)	19	7
8	Building Company - Amortization Expense	(11,567)	36	8
9	Building Company - Administrative Expenses	(250)	17	9
10	Non-Allowable Management Fees	(8,300)	43	10
11	Prior Period Management Fees	(2,770)	43	11
12	Vending Income	(410)	02	12
13	Capitalized R&M	(6,563)	06	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
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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	(40,807)		49

Beecher Manor Nursing & Rehab Center

ID# 0047738

Report Period Beginning: 01/01/10

Ending: 12/31/10

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738

Report Period Beginning:

01/01/10

Ending:

12/31/10

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary			105		3,109		(4,049)					(835)	1
2	Food Purchase	(8,922)		293									(8,629)	2
3	Housekeeping			376		41					(1,709)		(1,292)	3
4	Laundry													4
5	Heat and Other Utilities			854		87							941	5
6	Maintenance	(6,563)		2,454	5,265	87					(144)		1,099	6
7	Other (specify):*				1,290	436							1,726	7
8	TOTAL General Services	(15,485)		4,082	6,555	3,760		(4,049)			(1,853)		(6,990)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records					20,008		(82)			(5,190)		14,736	10
10a	Therapy					2,893							2,893	10a
11	Activities													11
12	Social Services					2,070							2,070	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					3,500	2,534						6,034	15
16	TOTAL Health Care and Programs					28,471	2,534	(82)			(5,190)		25,733	16
	C. General Administration													
17	Administrative	(250)	250	1,739	6,754	28,636							37,129	17
18	Directors Fees													18
19	Professional Services	(2,824)		(175,846)		(48,135)							(226,805)	19
20	Fees, Subscriptions & Promotions	(12,618)		2,205		124							(10,289)	20
21	Clerical & General Office Expenses	(110,746)		10,302	81,863	5,259							(13,322)	21
22	Employee Benefits & Payroll Taxes				(10,921)		(2,534)				(143)		(13,598)	22
23	Inservice Training & Education													23
24	Travel and Seminar			108		991							1,099	24
25	Other Admin. Staff Transportation			535									535	25
26	Insurance-Prop.Liab.Malpractice			587		113							700	26
27	Other (specify):*				16,982	4,588							21,570	27
28	TOTAL General Administration	(126,438)	250	(160,370)	94,678	(8,424)	(2,534)				(143)		(202,981)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(141,923)	250	(156,288)	101,233	23,807		(4,132)			(7,186)		(184,238)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738

Report Period Beginning:

01/01/10

Ending:

12/31/10

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	29,990	253,604	3,171		599							287,364	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(582)	491,977	6,051		11,428							508,874	32
33	Real Estate Taxes			1,228		135							1,363	33
34	Rent-Facility & Grounds		(744,000)	844									(743,156)	34
35	Rent-Equipment & Vehicles			1,513								(4,719)	(3,206)	35
36	Other (specify):*	(11,567)	11,567											36
37	TOTAL Ownership	17,841	13,148	12,807		12,162						(4,719)	51,239	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(1,308)	42,458	(2,192)	(5,242)	(14,949)	18,767	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(11,070)											(11,070)	43
44	TOTAL Special Cost Centers	(11,070)						(1,308)	42,458	(2,192)	(5,242)	(14,949)	7,697	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(135,152)	13,398	(143,481)	101,233	35,969		(5,439)	42,458	(2,192)	(12,428)	(19,668)	(125,303)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Beecher Properties, LLC		Building Company

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	34 Rent	\$ 744,000	Beecher Properties, LLC	100.00%	\$	(744,000)	1
2	V	33 Real Estate Taxes	214,478	Beecher Properties, LLC	100.00%	214,478		2
3	V	17 Administrative Expenses		Beecher Properties, LLC	100.00%	250	250	3
4	V	30 Depreciation		Beecher Properties, LLC	100.00%	253,604	253,604	4
5	V	36 Amortization		Beecher Properties, LLC	100.00%	11,567	11,567	5
6	V	32 Interest Expense		Beecher Properties, LLC	100.00%	491,977	491,977	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 958,478			\$ 971,876	\$ * 13,398	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	01 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 105	\$	105	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	293		293	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	376		376	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	854		854	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	2,454		2,454	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	1,739		1,739	20
21	V	19 Professional Fees	183,096	Extended Care Consulting, LLC	100.00%	7,250		(175,846)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	2,205		2,205	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	10,302		10,302	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	108		108	24
25	V	25 Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	535		535	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	587		587	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	3,171		3,171	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	6,051		6,051	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,228		1,228	29
30	V	34 Rent - Building		Extended Care Consulting, LLC	100.00%	844		844	30
31	V	35 Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	1,513		1,513	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 183,096			\$ 39,615	\$ *	(143,481)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	06 Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	5,265	\$	5,265	15
16	V	06 Maintenance (Direct)	4,146	Extended Care Consulting, LLC	100.00%	4,146			16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	880		880	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	410		410	18
19	V	12 Admission (Direct)		Extended Care Consulting, LLC	100.00%				19
20	V	15 Emp. Ben. - Nursing (Direct)		Extended Care Consulting, LLC	100.00%				20
21	V	17 Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	6,754		6,754	21
22	V	21 Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	81,863		81,863	22
23	V	21 Office and Clerical (Direct)	21,988	Extended Care Consulting, LLC	100.00%	21,988			23
24	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	14,808		14,808	24
25	V	27 Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	2,174		2,174	25
26	V	22 Employee Benefits	10,921	Extended Care Consulting, LLC	100.00%			(10,921)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 37,055			\$ 138,288	\$ *	101,233	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	03 Housekeeping	\$	Extended Care Clinical, LLC	100.00%	\$ 41	\$	41	15
16	V	05 Utilities		Extended Care Clinical, LLC	100.00%	87		87	16
17	V	06 Maintenance		Extended Care Clinical, LLC	100.00%	87		87	17
18	V	19 Professional Fees	52,994	Extended Care Clinical, LLC	100.00%	4,859		(48,135)	18
19	V	20 Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	124		124	19
20	V	21 Office & Clerical		Extended Care Clinical, LLC	100.00%	1,160		1,160	20
21	V	24 Travel and Seminar		Extended Care Clinical, LLC	100.00%	991		991	21
22	V	26 Insurance		Extended Care Clinical, LLC	100.00%	113		113	22
23	V	30 Depreciation		Extended Care Clinical, LLC	100.00%	599		599	23
24	V	32 Interest		Extended Care Clinical, LLC	100.00%	11,428		11,428	24
25	V	33 Real Estate Taxes		Extended Care Clinical, LLC	100.00%	135		135	25
26	V	01 Dietary Salary		Extended Care Clinical, LLC	100.00%	3,109		3,109	26
27	V	07 Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	436		436	27
28	V	10 Nursing Salary		Extended Care Clinical, LLC	100.00%	20,008		20,008	28
29	V	10a Rehab Salary		Extended Care Clinical, LLC	100.00%	2,893		2,893	29
30	V	12 Social Service Salary		Extended Care Clinical, LLC	100.00%	2,070		2,070	30
31	V	15 Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	3,500		3,500	31
32	V	17 Administration Salary		Extended Care Clinical, LLC	100.00%	28,636		28,636	32
33	V	21 Office Salary		Extended Care Clinical, LLC	100.00%	4,099		4,099	33
34	V	27 Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	4,588		4,588	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 52,994			\$ 88,963	\$ *	35,969	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 Dietary Salary	\$	Extended Care Clinical, LLC	100.00%	\$	\$	15
16	V	07 Emp. Ben. - General		Extended Care Clinical, LLC	100.00%			16
17	V	10 Nursing Salary	16,514	Extended Care Clinical, LLC	100.00%	16,514		17
18	V	12 Social Service Salary	5,984	Extended Care Clinical, LLC	100.00%	5,984		18
19	V	15 Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	2,534	2,534	19
20	V	17 Administration Salary		Extended Care Clinical, LLC	100.00%			20
21	V	27 Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%			21
22	V	22 Employee Benefits	2,534	Extended Care Clinical, LLC	100.00%		(2,534)	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 25,032			\$ 25,032	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary Supplies, Supplements	\$ 9,115	Care Centers Health Systems, Inc.	100.00%	\$ 5,066	\$ (4,049)
16	V	10 Nursing Supplies	185	Care Centers Health Systems, Inc.	100.00%	103	(82)
17	V	39 Ancillary Expense	2,944	Care Centers Health Systems, Inc.	100.00%	1,636	(1,308)
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 12,245			\$ 6,805	\$ * (5,439)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	39 Therapy	\$ 585,451	TriCare Rehab	100.00%	\$ 627,909	\$ 42,458	15	
16	V							16	
17	V							17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	Total		\$ 585,451			\$ 627,909	\$ *	42,458	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 R&M - Equipment	\$	Reliable Medical of the Midwest, LLC	100.00%	\$	\$	15	
16	V	10 Nursing Supplies		Reliable Medical of the Midwest, LLC	100.00%			16	
17	V	39 Ancillary Expense	27,964	Reliable Medical of the Midwest, LLC	100.00%	25,771	(2,192)	17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	Total		\$ 27,964			\$ 25,771	\$ *	(2,192)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Xcel Supply, LLC	100.00%	\$		15
16	V	3 Housekeeping	25,639	Xcel Supply, LLC	100.00%	23,931	(1,709)	16
17	V	4 Laundry		Xcel Supply, LLC	100.00%			17
18	V	6 Repairs & Maintenance	2,162	Xcel Supply, LLC	100.00%	2,017	(144)	18
19	V	10 Nursing	77,882	Xcel Supply, LLC	100.00%	72,692	(5,190)	19
20	V	11 Activities		Xcel Supply, LLC	100.00%			20
21	V	12 Social Service		Xcel Supply, LLC	100.00%			21
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%			22
23	V	21 Office And Clerical		Xcel Supply, LLC	100.00%			23
24	V	22 Employee Benefits	2,149	Xcel Supply, LLC	100.00%	2,006	(143)	24
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%			25
26	V	39 Ancillary	78,663	Xcel Supply, LLC	100.00%	73,421	(5,242)	26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 186,495			\$ 174,067	\$ * (12,428)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 238,968	\$ 238,968	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	238,968	CCS Employee Benefits Group	100.00%		(238,968)	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V	35 Matrix Leasing	\$ 8,781	Vent Lease LLC	100.00%	\$ 4,062	(4,719)	27
28	V	39 Ventilator Equipment	27,815	Vent Lease LLC	100.00%	12,866	(14,949)	28
29	V	39 Other Ancillary		Vent Lease LLC	100.00%			29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 275,564			\$ 255,896	\$ * (19,668)	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	Eric Rothner	Shareholder	Administrative	0.50%	See Attached	1.00	2.15%	Mgmt. Fees	\$ 1,700	17-3	1
2	Mark Steinberg	Relative	Administrative	0.00%	See Attached	1.47	2.67%	Alloc. Salary	4,277	17-7	2
3	Adam Vales	Relative	Clerical	0.00%	See Attached	1.26	3.15%	Alloc. Salary	2,195	22-7	3
4	G. Matt Silvers	Relative	Administrative	0.00%	See Attached	0.33	1.48%	Alloc. Salary	1,109	17-7	4
5											5
6											6
7											7
8											8
9	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only										9
10	amounts anticipated to be considered allowable by the Illinois Department of Health and Family Services.										10
11											11
12											12
13								TOTAL	\$ 9,281		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

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 Extended Care Consulting, LLC
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	01	Dietary	Patient Days	1,512,273	34	\$ 3,931	\$ 40,459	\$ 105	1
2	02	Food	Patient Days	1,512,273	34	10,940	40,459	293	2
3	03	Housekeeping	Patient Days	1,512,273	34	14,059	40,459	376	3
4	05	Utilities	Patient Days	1,512,273	34	31,923	40,459	854	4
5	06	Maintenance	Patient Days	1,512,273	34	91,744	40,459	2,454	5
6	17	Administrative	Patient Days	1,512,273	34	65,000	40,459	1,739	6
7	19	Professional Fees	Patient Days	1,512,273	34	271,007	40,459	7,250	7
8	20	Dues and Subscriptions	Patient Days	1,512,273	34	82,419	40,459	2,205	8
9	21	Office and Clerical	Patient Days	1,512,273	34	385,083	40,459	10,302	9
10	24	Seminar and Travel	Patient Days	1,512,273	34	4,022	40,459	108	10
11	25	Other Staff Admin. Trans.	Patient Days	1,512,273	34	19,982	40,459	535	11
12	26	Insurance	Patient Days	1,512,273	34	21,934	40,459	587	12
13	30	Depreciation	Patient Days	1,512,273	34	118,510	40,459	3,171	13
14	32	Interest	Patient Days	1,512,273	34	226,162	40,459	6,051	14
15	33	Real Estate Taxes	Patient Days	1,512,273	34	45,910	40,459	1,228	15
16	34	Rent - Building	Patient Days	1,512,273	34	31,555	40,459	844	16
17	35	Rent - Equipment & Auto	Patient Days	1,512,273	34	56,569	40,459	1,513	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,480,749	\$	\$ 39,615	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

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 Extended Care Consulting, LLC
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	06	Maintenance (Pooled)	Patient Days	34	196,794	196,794	40,459	5,265	1
2	06	Maintenance (Direct)	Direct	34	32,478	32,478		4,146	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	34	32,885		40,459	880	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct	34	3,607			410	4
5	12	Admission (Direct)	Direct	34	52,036	52,036			5
6	15	Emp. Ben. - Nursing (Direct)	Direct	34	5,270				6
7	17	Administrative (Pooled)	Patient Days	34	252,448	252,448	40,459	6,754	7
8	21	Office and Clerical (Pooled)	Patient Days	34	3,059,876	3,059,876	40,459	81,863	8
9	21	Office and Clerical (Direct)	Direct	34	771,063	771,063		21,988	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	34	553,505		40,459	14,808	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct	34	94,865			2,174	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				\$ 5,054,827	\$ 4,364,695		\$ 138,288	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

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

Name of Related Organization

Extended Care Clinical, LLC

Street Address

2201 West Main Street

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3000

Fax Number

(847) 905-3030

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	03	Housekeeping	Patient Days	1,512,273	34	\$ 1,549	\$ 40,459	\$ 41	1
2	05	Utilities	Patient Days	1,512,273	34	3,268	40,459	87	2
3	06	Maintenance	Patient Days	1,512,273	34	3,240	40,459	87	3
4	19	Professional Fees	Patient Days	1,512,273	34	181,624	40,459	4,859	4
5	20	Dues and Subscriptions	Patient Days	1,512,273	34	4,624	40,459	124	5
6	21	Office & Clerical	Patient Days	1,512,273	34	43,370	40,459	1,160	6
7	24	Travel and Seminar	Patient Days	1,512,273	34	37,025	40,459	991	7
8	26	Insurance	Patient Days	1,512,273	34	4,213	40,459	113	8
9	30	Depreciation	Patient Days	1,512,273	34	22,389	40,459	599	9
10	32	Interest	Patient Days	1,512,273	34	427,165	40,459	11,428	10
11	33	Real Estate Taxes	Patient Days	1,512,273	34	5,058	40,459	135	11
12	01	Dietary Salary	Patient Days	1,512,273	34	116,221	40,459	3,109	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	1,512,273	34	16,288	40,459	436	13
14	10	Nursing Salary	Patient Days	1,512,273	34	747,870	40,459	20,008	14
15	10a	Rehab Salary	Patient Days	1,512,273	34	108,151	40,459	2,893	15
16	12	Social Service Salary	Patient Days	1,512,273	34	77,377	40,459	2,070	16
17	15	Emp. Ben. - Healthcare	Patient Days	1,512,273	34	130,816	40,459	3,500	17
18	17	Administration Salary	Patient Days	1,512,273	34	1,070,339	40,459	28,636	18
19	21	Office Salary	Patient Days	1,512,273	34	153,206	40,459	4,099	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	1,512,273	34	171,480	40,459	4,588	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,325,274	\$ 2,273,164	\$ 88,963	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Extended Care Clinical, LLC

Street Address

2201 West Main Street

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3000

Fax Number

(847) 905-3030

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	01	Dietary Salary	Direct Allocation		\$ 15,960	\$ 15,960		\$	1
2	07	Emp. Ben. - General	Direct Allocation		1,662				2
3	10	Nursing Salary	Direct Allocation		495,330	495,330		16,514	3
4	12	Social Service Salary	Direct Allocation		274,597	274,597		5,984	4
5	15	Emp. Ben. - Healthcare	Direct Allocation		94,697			2,534	5
6	17	Administration Salary	Direct Allocation		82,389	82,389			6
7	27	Emp. Ben. - Gen. Admin.	Direct Allocation		10,053				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				\$ 974,688	\$ 868,276		\$ 25,032	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Care Centers Health Systems, Inc.

Street Address

200 Howard

City / State / Zip Code

Des Plaines, Illinois 60018

Phone Number

(224) 612-5662

Fax Number

(224) 612-5862

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	1	Dietary Supplies, Supplements	Direct Allocation		\$	\$		5,066	1
2	10	Nursing Supplies	Direct Allocation					103	2
3	39	Ancillary Expense	Direct Allocation					1,636	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				\$	\$		6,805	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

TriCare Rehab

Street Address

150 Fencil Lane

City / State / Zip Code

Hillside, IL 60162

Phone Number

(773) 449-9400

Fax Number

(773) 449-9700

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	39	Therapy	Direct Allocation		\$	\$		\$ 627,909	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				\$	\$		\$ 627,909	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

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 Reliable Medical of the Midwest, LLC
 Street Address 200 Howard Avenue
 City / State / Zip Code Des Plaines, Illinois 60018-5909
 Phone Number (847) 566-0800
 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	6	R&M - Equipment	Direct Allocation		\$	\$		\$	1
2	10	Nursing Supplies	Direct Allocation						2
3	39	Ancillary Expense	Direct Allocation					25,771	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				\$	\$		\$ 25,771	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**

0047738

Report Period Beginning:

01/01/10

Ending: **12/31/10**

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

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

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	1	Dietary	Direct Allocation			\$		\$	1	
2	3	Housekeeping	Direct Allocation					23,931	2	
3	4	Laundry	Direct Allocation						3	
4	6	Repairs & Maintenance	Direct Allocation					2,017	4	
5	10	Nursing	Direct Allocation					72,692	5	
6	11	Activities	Direct Allocation						6	
7	12	Social Service	Direct Allocation						7	
8	20	Dues, Fees And Subscriptions	Direct Allocation						8	
9	21	Office And Clerical	Direct Allocation						9	
10	22	Employee Benefits	Direct Allocation					2,006	10	
11	24	Seminars & Education	Direct Allocation						11	
12	39	Ancillary	Direct Allocation					73,421	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					\$		\$	174,067	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization CCS Emp. Ben. Group / Vent Lease LLC
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847)905-4000 / (847) 674-1180
 Fax Number (847)905-4040 / (847-673-7741

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 238,968	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	35	Matrix Leasing	Direct Allocation		\$	\$		\$ 4,062	12
13	39	Ventilator Equipment	Direct Allocation					12,866	13
14	39	Other Ancillary	Direct Allocation						14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 255,896	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center # 0047738 Report Period Beginning: 01/01/10 Ending: 12/31/10

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Central Illinois Bank		X	Mortgage			\$	\$ 7,971,341		\$ 491,977	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
Working Capital																			
6	Central Illinois Bank		X	Line of Credit				3,905		16,940	6								
7	Xerox		X							439	7								
8	See Supplemental Schedule									17,479	8								
9	TOTAL Facility Related						\$	\$ 7,975,246		\$ 526,835	9								
B. Non-Facility Related*																			
10	Interest Income									(582)	10								
11											11								
12											12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related						\$	\$		(582)	14								
15	TOTALS (line 9+line14)						\$	\$ 7,975,246		\$ 526,253	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending:

12/31/10

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1																				
2																				
3																				
4																				
5																				
6																				
7	TOTAL Long-Term																			
Working Capital																				
8	EC Consulting Allocation	X								6,051										
9	EC Clinical Allocation	X								11,428										
10																				
11																				
12																				
13																				
14	TOTAL Working Capital									17,479										
B. Non-Facility Related*																				
15																				
16																				
17																				
18																				
19																				
20	TOTAL Non-Facility Related																			

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2009 report.		\$ 52,499	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 131,596	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 79,097	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 136,744	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 2,455	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 16,371 For 2009 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 218,296	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2005	<u>8</u>	
	2006	<u>51,697</u>	9
	2007	<u>50,648</u>	10
	2008	<u>49,999</u>	11
	2009	<u>130,233</u>	12
2010 Accrual: \$130,233 x 1.05 = \$136,744			
Allocated from Extended Care Clinical 2201: \$135			
Allocated from Extended Care Consulting 2201: \$1,228			
	FOR BHF USE ONLY		
	13	FROM R. E. TAX STATEMENT FOR 2009 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nursing & Rehab Center COUNTY Will
 FACILITY IDPH LICENSE NUMBER 0047738
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda
 TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>22-22-16-200-028-0000</u>	<u>Long Term Care Property</u>	\$ <u>126,758.12</u>	\$ <u>126,758.12</u>
2.	<u>22-22-16-200-021-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,474.46</u>	\$ <u>3,474.46</u>
3.	<u>See Attached</u>	<u>Allocation from 2201 Main</u>	\$ <u>116,500.56</u>	\$ <u>1,394.98</u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS			\$ <u><u>246,733.14</u></u>	\$ <u><u>131,627.56</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,799 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

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

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>123,116</u>	<u>2006</u>	<u>\$ 163,718</u>	<u>1</u>
2	<u>Allocated from EC Consulting 2201/Clinical 2201</u>			<u>9,818</u>	<u>2</u>
3	TOTALS	123,116		\$ 173,536	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		2006		44,583		20	2,229	2,229	9,799
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

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		7,964,566	204,210		205,117	907	601,841	67
68		39,572	2,693		2,693		18,860	68
69			22,551			(22,551)		69
70		\$ 8,048,721	\$ 229,454		\$ 210,039	\$ (19,415)	\$ 630,500	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning:

01/01/10

Ending:

12/31/10

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		\$ 8,048,721	\$ 229,454		\$ 210,039	\$ (19,415)	\$ 630,500	1
2	Smoke Detectors	2007	3,875		20	194	194	759	2
3	Shower Stalls	2007	28,944		20	1,447	1,447	5,548	3
4	5 Ton Condenser Unit	2007	2,614		20	523	523	1,786	4
5	Cable For Phones	2008	4,236		20	212	212	618	5
6	Phone System	2008	16,471		20	824	824	2,333	6
7	Call System	2008	1,142		20	57	57	162	7
8	Door Alert System	2008	5,555		20	278	278	787	8
9	Shower Floors	2008	7,563		20	378	378	1,040	9
10	Shower Floors	2008	7,536		20	377	377	1,036	10
11	Shower Floors	2008	5,042		20	252	252	672	11
12	Call System	2008	8,177		20	409	409	1,090	12
13	Cocerhead Light Switches	2008	3,500		20	175	175	467	13
14	Lock Systems	2008	3,141		20	157	157	419	14
15	Blinds	2008	4,266		20	427	427	1,067	15
16	Shower Stalls	2008	5,042		20	252	252	630	16
17	Sprinkler Placard	2008	3,500		20	175	175	394	17
18	Telephone Wiring	2008	6,596		20	330	330	742	18
19	Fire Panel	2008	2,550		20	128	128	287	19
20	Paint	2008	3,072		20	154	154	346	20
21	Nurse Call System	2008	2,983		20	149	149	336	21
22	Magnetic Locks	2008	3,587		20	179	179	404	22
23	Painting (Transfer From Home Office)	2008	6,063		20			6,063	23
24	Painting (Transfer From Home Office)	2008	7,345		20			7,345	24
25	Painting	2009	7,481		20			7,481	25
26	Phone System	2009	37,191		20	7,438	7,438	14,876	26
27	Generator Repair	2009	3,601		20	180	180	360	27
28	Painting	2009	3,335		20			3,335	28
29	Alarm Repairs	2009	2,910		20	146	146	291	29
30	Blinds	2009	4,050		20	810	810	1,620	30
31	Curtains	2009	3,968		20	794	794	1,587	31
32	Painting	2009	8,050		20	671	671	8,050	32
33	Painting	2009	19,007		20	3,168	3,168	19,007	33
34	TOTAL (lines 1 thru 33)		\$ 8,281,114	\$ 229,454		\$ 230,320	\$ 866	\$ 721,436	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,281,114	\$ 229,454		\$ 230,320	\$ 866	\$ 721,436	1
2	Air Conditioners	2009	4,995		20	250	250	375	2
3	Remodel 5 Res. Rooms - Walls, Plumbing, Flooring	2009	13,640		20	682	682	909	3
4	Window	2009	5,640		20	282	282	353	4
5	Upgrade Boilers	2010	3,893		20	195	195	195	5
6	2 New Doors	2010	2,595		20	65	65	65	6
7	Circulator Pump & Electronic Ballist	2010	3,128		20	156	156	156	7
8	Retrofit 3 Pilots For Electronic Ignition	2010	4,094		20	34	34	34	8
9	Replace Ceiling Tiles Damaged By Storm	2010	4,063		20	203	203	203	9
10	Roof Repair - Epdm Patching	2010	2,500		20	125	125	125	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)		\$ 8,325,661	\$ 229,454		\$ 232,312	\$ 2,858	\$ 723,851	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 8,325,661	\$ 229,454		\$ 232,312	\$ 2,858	\$ 723,851	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 8,325,661	\$ 229,454		\$ 232,312	\$ 2,858	\$ 723,851	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 8,325,661	\$ 229,454		\$ 232,312	\$ 2,858	\$ 723,851	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 8,325,661	\$ 229,454		\$ 232,312	\$ 2,858	\$ 723,851	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information								1
2	Buildings:								2
3	Beecher Properties, LLC	1985	2,546,584	65,297	39	65,297	0	318,322	3
4	2008 Additions	2008	1,794,872	46,021	39	46,022	1	109,327	4
5	2009 Additions	2009	3,653,332	92,770	39	93,675	905	174,070	5
6	2009 Additions	2009	(35,175)						6
7	Engineering Services for Generator Modification	2010	4,953	122	39	122		122	7
8	Leasehold Improvements:								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

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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	Related Party Information		\$	\$		\$	\$		1
2	Buildings:								2
3	Allocated from Extended Care Consulting 2201 Main, LLC	2002	12,188	313	39	313		2,591	3
4	Allocated from Extended Care Clinical 2201 Main, LLC	2002	1,343	34	39	34		285	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Extended Care Consulting, LLC	2007	123	6	20	6		25	9
10	Allocated from Extended Care Consulting, LLC	2009	74	4	20	4		7	10
11	Allocated from Extended Care Consulting, LLC	2010	722	36	20	36		36	11
12									12
13	Allocated from Extended Care Consulting 2201 Main, LLC	2002	10,068	920	20	920		6,450	13
14	Allocated from Extended Care Consulting 2201 Main, LLC	2003	11,865	1,084	20	1,084		7,601	14
15	Allocated from Extended Care Consulting 2201 Main, LLC	2005	590	63	20	63		275	15
16	Allocated from Extended Care Consulting 2201 Main, LLC	2009	106	5	20	5		11	16
17									17
18	Allocated from Extended Care Clinical 2201 Main, LLC	2002	1,109	101	20	101		711	18
19	Allocated from Extended Care Clinical 2201 Main, LLC	2003	1,307	119	20	119		837	19
20	Allocated from Extended Care Clinical 2201 Main, LLC	2005	65	7	20	7		30	20
21	Allocated from Extended Care Clinical 2201 Main, LLC	2009	12	1	20	1		1	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	Building Company Information Continued		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 7,964,566	\$ 204,210		\$ 205,117	\$ 907	\$ 601,841	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12H & 12I lines 1 thru 33)		\$ 39,572	\$ 2,693		\$ 2,693	\$ 18,860	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 578,870	\$ 86,783	\$ 114,071	\$ 27,288	10	\$ 490,784	71
72	Current Year Purchases	15,234	1,661	1,505	(156)	10	1,505	72
73	Fully Depreciated Assets	94,379				10	94,379	73
74								74
75	TOTALS	\$ 688,483	\$ 88,444	\$ 115,576	\$ 27,132		\$ 586,668	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		Allocated from Extended Care Cc	2010	\$ 672	\$ 134	\$ 134		5	\$ 403	76
77		Allocated from Extended Care Cc	2010	7,931				5	7,931	77
78		Allocated from Extended Care Cl	2010	1,495	299	299		5	698	78
79										79
80	TOTALS			\$ 10,098	\$ 433	\$ 433			\$ 9,032	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)	\$ 9,197,778	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 318,331	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 348,321	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 29,990	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,319,551	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: 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:				\$			3
4	Additions	<u>Storage Rental</u>			<u>910</u>			4
5	<u>Allocated from Extended Care Consulting LLC</u>				<u>844</u>			5
6								6
7	TOTAL				\$ <u>1,754</u>			7

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 6,769 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	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. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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	39 - 03	hrs	\$		\$ 280,659	\$		\$ 280,659	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			44,292			44,292	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			260,500			260,500	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				217,950		217,950	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>					39,661	167,844		207,505	13
14	TOTAL			\$		\$ 625,112	\$ 385,794		\$ 1,010,906	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**# **0047738**Report Period Beginning: **01/01/10**

Ending:

12/31/10**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/10**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 20,495	\$ 26,544	1
2	Cash-Patient Deposits	31,751	31,751	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	887,138	887,138	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	187,927	187,927	6
7	Other Prepaid Expenses	2,572	2,572	7
8	Accounts Receivable (owners or related parties)	822,674	596,000	8
9	Other(specify): <u>See Attached Schedule</u>	143,965	143,965	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,096,522	\$ 1,875,897	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		7,964,566	14
15	Leasehold Improvements, at Historical Cost	241,983	241,983	15
16	Equipment, at Historical Cost	247,527	679,225	16
17	Accumulated Depreciation (book methods)	(216,092)	(1,222,874)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	13,406	93,702	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 286,824	\$ 7,920,320	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,383,346	\$ 9,796,217	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,033,608	\$ 1,033,609	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	28,033	28,033	28
29	Short-Term Notes Payable	1,210	1,210	29
30	Accrued Salaries Payable	226,942	226,942	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,451	10,451	31
32	Accrued Real Estate Taxes(Sch.IX-B)	136,744	136,744	32
33	Accrued Interest Payable		41,192	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>	777	777	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,437,765	\$ 1,478,958	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	2,695	2,695	39
40	Mortgage Payable		7,971,341	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Attached Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,695	\$ 7,974,036	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,440,460	\$ 9,452,994	46
47	TOTAL EQUITY(page 18, line 24)	\$ 942,886	\$ 343,223	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,383,346	\$ 9,796,217	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 827,982	1
2	Restatements (describe):		2
3	Medicare Settlements	(1,312)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 826,670	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	526,216	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	(410,000)	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)	\$ 116,216	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)	\$ 942,886	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**# **0047738**Report Period Beginning: **01/01/10**Ending: **12/31/10**

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,268,118	1
2	Discounts and Allowances for all Levels	(2,747,667)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,520,451	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,448,960	6
7	Oxygen	26,823	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,475,783	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	8,085	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	3,573	16
17	Sale of Drugs	198,952	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	27,023	19
20	Radiology and X-Ray	2,845	20
21	Other Medical Services	196,118	21
22	Laundry	5,589	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 442,185	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	582	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 582	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	442	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 442	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,439,443	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,353,673	31
32	Health Care	3,002,130	32
33	General Administration	1,416,573	33
B. Capital Expense			
34	Ownership	1,047,700	34
C. Ancillary Expense			
35	Special Cost Centers	1,021,976	35
36	Provider Participation Fee	71,175	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,913,227	40
41	Income before Income Taxes (line 30 minus line 40)**	526,216	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 526,216	43

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

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

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

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

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center**

0047738

Report Period Beginning:

01/01/10

Ending:

12/31/10

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	2,027	2,199	\$ 88,786	\$ 40.38	1
2	Assistant Director of Nursing	1,902	1,968	77,230	39.24	2
3	Registered Nurses	17,249	19,654	610,992	31.09	3
4	Licensed Practical Nurses	23,356	27,031	640,316	23.69	4
5	CNAs & Orderlies	65,567	72,360	837,599	11.58	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,101	10,668	181,911	17.05	8
9	Activity Director	1,878	2,192	49,212	22.45	9
10	Activity Assistants	5,206	5,583	55,814	10.00	10
11	Social Service Workers	5,765	6,302	120,771	19.16	11
12	Dietician					12
13	Food Service Supervisor	2,580	2,997	67,955	22.67	13
14	Head Cook	4,154	5,050	59,555	11.79	14
15	Cook Helpers/Assistants	19,660	22,068	189,931	8.61	15
16	Dishwashers					16
17	Maintenance Workers	3,861	4,287	82,557	19.26	17
18	Housekeepers	16,085	17,418	176,137	10.11	18
19	Laundry					19
20	Administrator	2,052	2,278	105,299	46.22	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,806	6,163	83,643	13.57	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	1,891	2,149	34,443	16.03	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,703	1,954	29,768	15.23	33
34	TOTAL (lines 1 - 33)	189,843	212,321	\$ 3,491,919 *	\$ 16.45	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	251	\$ 12,808	01-03	35
36	Medical Director	Monthly	39,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,583	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	6	369	12-03	45
46	Other(specify)				46
47					47
48	<u>See Attached</u>		22,498		48
49	TOTAL (lines 35 - 48)	258	\$ 80,458		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	82	\$ 5,361	10-03	50
51	Licensed Practical Nurses	66	2,438	10-03	51
52	Certified Nurse Assistants/Aides	2,883	37,351	10-03	52
53	TOTAL (lines 50 - 52)	3,030	\$ 45,150		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center

0047738

Report Period Beginning: 01/01/10

Ending: 12/31/10

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		
Marcia Quale (1/1/10-9/17/10)	Administrator	0	\$ 79,576	Workers' Compensation Insurance	\$ 87,598	IDPH License Fee	\$ 1,990		
Michael K Garner (9/18/10-12/31/10)	Administrator	0	25,723	Unemployment Compensation Insurance	57,488	Advertising: Employee Recruitment	4,528		
				FICA Taxes	254,907	Health Care Worker Background Check	2,800		
				Employee Health Insurance	125,123	(Indicate # of checks performed <u>107</u>)			
				Employee Meals		Patient Background Checks	100 1,000		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	374		
				Employee Physicals	8,479	Licenses, Inspections & Permits	570		
				Other Employee Welfare	7,893	Extended Care Consulting Allocation	2,205		
				Holiday Expense	2,000	Extended Care Clinical Allocation	124		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 105,299	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
B. Administrative - Other							Less: Public Relations Expense ()		
Description			Amount				Non-allowable advertising ()		
Management Fees - Steve Miretzky			\$ 14,000				Yellow page advertising ()		
Management Fees - David Aronin			14,000						
Management Fees - Eric Rothner			1,700						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 29,700						
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	
Frost, Ruttenberg & Rothblatt	Accounting		\$ 25,457				Out-of-State Travel	\$	
Extended Care Consulting	Home Office Expense		181,696						
Extended Care Clinical	Home Office Expense		52,994						
Chad Cournaya	Medicare Logs Consultant		188				In-State Travel		
Michelle Fauendorff	Therapy Consultant		260						
National Hotline Services	Employee Compliance		218						
Pinnacle Consulting	Cust. & EE Satisfaction Prgrm		2,222						
Prospect Resources	Energy Consultant		594				Seminar Expense	2,747	
Blymas, Inc.	Tax Credit Services		960				Education	749	
Hamlin & Burton	Liability Management		759				Inservice Training	4,242	
Marie Hansel	IDPH Survey Inservice		250				See Supplemental Schedule	1,099	
See Supplemental Schedule			24,288				Entertainment Expense ()		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 289,886	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 8,837

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center# 0047738Report Period Beginning: 01/01/10Ending: 12/31/10**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. N/A
- (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? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 50,183 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. \$ 71,175
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. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 8,085
- (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? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.