

Facility Name & ID Number Columbus Manor Residential Care Home

0007781 Report Period Beginning: 1/1/10 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 _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	189	Intermediate (ICF)	189	68,985	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	189	TOTALS	189	68,985	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total
		3 Medicaid Recipient	4 Private Pay	Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	47,450			47,450	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,450			47,450	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.78%

D. How many bed-hold days during this year were paid by the Department? 375 (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 0/0/66

J. Was the facility purchased or leased after January 1, 1978?
YES Date 5/1/79 NO

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

Medicare Intermediary None

IV. ACCOUNTING BASIS

ACCRUAL 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 Columbus Manor Residential Care Home # 0007781 Report Period Beginning: 1/1/10 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	171,404	15,682	34,153	221,239		221,239		221,239		1
2	Food Purchase		277,172		277,172	(21,481)	255,691		255,691		2
3	Housekeeping	88,837	22,134		110,971		110,971		110,971		3
4	Laundry	36,675	11,191	2,963	50,829		50,829		50,829		4
5	Heat and Other Utilities			123,143	123,143		123,143		123,143		5
6	Maintenance	70,197	11,400	125,245	206,842		206,842		206,842		6
7	Other (specify):*										7
8	TOTAL General Services	367,113	337,579	285,504	990,196	(21,481)	968,715		968,715		8
	B. Health Care and Programs										
9	Medical Director										9
10	Nursing and Medical Records	814,924	29,598	22,888	867,410		867,410		867,410		10
10a	Therapy										10a
11	Activities	74,440	6,080	4,176	84,696		84,696		84,696		11
12	Social Services	133,094		3,959	137,053		137,053		137,053		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,022,458	35,678	31,023	1,089,159		1,089,159		1,089,159		16
	C. General Administration										
17	Administrative	65,250		6,710	71,960		71,960		71,960		17
18	Directors Fees										18
19	Professional Services			159,322	159,322		159,322		159,322		19
20	Dues, Fees, Subscriptions & Promotions			5,071	5,071		5,071	(2,215)	2,856		20
21	Clerical & General Office Expenses	57,489	5,023	29,160	91,672		91,672	(5,023)	86,649		21
22	Employee Benefits & Payroll Taxes			190,507	190,507	21,481	211,988		211,988		22
23	Inservice Training & Education										23
24	Travel and Seminar			500	500		500		500		24
25	Other Admin. Staff Transportation			13,134	13,134	2,964	16,098	(900)	15,198		25
26	Insurance-Prop.Liab.Malpractice			88,033	88,033	(2,964)	85,069		85,069		26
27	Other (specify):* Contributions & Fines			41,779	41,779		41,779	(41,779)			27
28	TOTAL General Administration	122,739	5,023	534,216	661,978	21,481	683,459	(49,917)	633,542		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,512,310	378,280	850,743	2,741,333		2,741,333	(49,917)	2,691,416		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			57,399	57,399		57,399	13,333	70,732			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							68,037	68,037			32
33	Real Estate Taxes			197,980	197,980		197,980		197,980			33
34	Rent-Facility & Grounds			480,000	480,000		480,000	(480,000)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* IL Replacement Tax			18,311	18,311		18,311	(18,311)				36
37	TOTAL Ownership			753,690	753,690		753,690	(416,941)	336,749			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		16,590	1,364	17,954		17,954		17,954			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			108,000	108,000		108,000		108,000			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		16,590	109,364	125,954		125,954		125,954			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,512,310	394,870	1,713,797	3,620,977		3,620,977	(466,858)	3,154,119			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				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				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,023)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(900)	25		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(26,160)	27		18
19	Entertainment				19
20	Contributions	(15,619)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(18,311)	36		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(2,215)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (68,228)		\$	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)	(398,630)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (398,630)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (466,858)		37

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

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

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.		X	\$	38
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44					44
45	Other-Attach Schedule				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

Columbus Manor Residential Care Home

ID# 0007781

Report Period Beginning: 1/1/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Manor Residential Care Home# 0007781

Report Period Beginning:

1/1/10

Ending:

12/31/10

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(2,215)	0	0	0	0	0	0	0	0	0	0	(2,215)	20
21	Clerical & General Office Expenses	(5,023)	0	0	0	0	0	0	0	0	0	0	(5,023)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(900)	0	0	0	0	0	0	0	0	0	0	(900)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(41,779)	0	0	0	0	0	0	0	0	0	0	(41,779)	27
28	TOTAL General Administration	(49,917)	0	(49,917)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(49,917)	0	(49,917)	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Manor Residential Care Home# 0007781

Report Period Beginning:

1/1/10

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	0	13,333	0	0	0	0	0	0	0	0	0	13,333	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	68,037	0	0	0	0	0	0	0	0	0	68,037	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(480,000)	0	0	0	0	0	0	0	0	0	(480,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	(18,311)	0	0	0	0	0	0	0	0	0	0	(18,311)	36
37	TOTAL Ownership	(18,311)	(398,630)	0	(416,941)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(68,228)	(398,630)	0	0	0	0	0	0	0	0	0	(466,858)	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
Patrick J. O'Brien	50					
Daniel J. O'Brien	50					

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	\$ 480,000	CM LLC	0.00%	\$	(480,000)	1
2	V	30 Depreciation		CM LLC	0.00%	13,333	13,333	2
3	V	32 Interest		CM LLC	0.00%	40,479	40,479	3
4	V	32 Loan Expense		CM LLC	0.00%	27,558	27,558	4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 480,000			\$ 81,370	\$ * (398,630)	14

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

Facility Name & ID Number Columbus Manor Residential Care Home # 0007781 Report Period Beginning: 1/1/10 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	Patrick J. O'Brien	Administrator	CEO Administrator	50.00		40	100.00	Salary and Bon	\$ 71,960	17 & 4	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 71,960		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 Columbus Manor Residential Care Home # 0007781 Report Period Beginning: 1/1/10 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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

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		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							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
	Working Capital																		
6												6							
7												7							
8												8							
9	TOTAL Facility Related						\$	\$			\$	9							
	B. Non-Facility Related*																		
10												10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$	14							
15	TOTALS (line 9+line14)						\$	\$			\$	15							

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

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

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 Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

Ending:

12/31/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,308 B. General Construction Type: Exterior Brick Frame Fire Resistant Number of Stories 2

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

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

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

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Building Site</u>	<u>41,988</u>	<u>1965-1978</u>	<u>\$ 34,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	41,988		\$ 34,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	129		1965	1955	\$ 179,090	\$	30	\$	\$	\$ 179,090	4
5	12			1969	67,135		30			67,135	5
6	48		1969	1973	401,170		30			401,170	6
7											7
8											8
	Improvement Type**										
9	Sidewalk		1966		1,309		20			1,309	9
10	Sidewalk		1967		1,819		20			1,819	10
11	Fence		1970		5,795		15			5,795	11
12	Remodeling		1970		26,600		30			26,600	12
13	Sprinkler System		1971		39,406		25			39,406	13
14	Tile Flooring		1971		12,097		20			12,097	14
15	Additions		1972		89,417		30			89,417	15
16	Stairs Porch Enclosed		1972		19,211		30			19,211	16
17	Roofing Replaced		1972		3,783		30			3,783	17
18	Canopy		1972		1,339		20			1,339	18
19	Fencing		1972		2,016		15			2,016	19
20	Tile Floors		1973		4,718		20			4,718	20
21	Additions		1974		30,006		30			30,006	21
22	Chain Link Fence		1974		3,589		15			3,589	22
23	Sprinkler System		1974		4,664		25			4,664	23
24	Nurses Station		1975		15,635		20			15,635	24
25	Switching Tiling		1975		13,706		20			13,706	25
26	Additions		1976		14,351		30			14,351	26
27	Plumbing and Heating		1976		20,000		25			20,000	27
28	Tiles and Toilets		1976		39,685		20			39,685	28
29	Sprinkler System		1976		1,868		25			1,868	29
30	Tops and Caulking		1976		52,683		20			52,683	30
31	Tile		1976		6,796		20			6,796	31
32	Retile Building		1977		53,525		20			53,525	32
33	Plastering		1977		10,920		20			10,920	33
34	Carpentry		1978		5,152		20			5,152	34
35	Tile		1978		11,775		20			11,775	35
36	Tuckpointing		1980		5,600		20			5,600	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

Facility Name & ID Number Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

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	
37	Hot Water Heater	1981	\$ 971	\$	10	\$	\$	\$ 971	37
38	Doors, etc.	1981	1,360		20			1,360	38
39	Ceramic Tile	1981	24,262		20			24,262	39
40	Additions	1982	14,743		20			14,743	40
41	Windows	1983	13,166		20			13,166	41
42	Windows	1987	2,365		20			2,365	42
43	Cameras	1987	1,091		20			1,091	43
44	Roof Improvement	1988	3,700		20			3,700	44
45	Heater	1990	1,240		10			1,240	45
46	Doors, etc.	1990	3,543	90	20	90		3,456	46
47	Electrical	1990	2,202	56	20	56		2,148	47
48	Exit Doors	1991	19,211	961	20	961		18,736	48
49	Doors, etc.	1991	14,655	733	20	733		14,292	49
50	Electrical	1991	3,507	175	20	175		3,415	50
51	New Door	1992	1,330	67	20	67		1,236	51
52	Roof Improvement	1992	8,950	448	20	448		8,285	52
53	Windows	1992	3,150	158	20	158		2,920	53
54	Exit/Interior Doors	1993	6,100	305	20	305		5,034	54
55	Remodel Nurse's Station	1994	16,000	800	20	800		13,600	55
56	Outside Door	1994	2,882	144	20	144		2,449	56
57	Remodel Nurse's Station	1994	20,300	1,015	20	1,015		17,255	57
58	Roof Replacement	1995	28,751	1,438	20	1,438		23,006	58
59	Remodel Nurse's Station	1995	17,710	886	20	886		14,174	59
60	Generator	1998	80,000		10			80,000	60
61	Air Conditioner/Monitor	1998	2,098		10			2,098	61
62	Hydra Electric	1999	900		10			900	62
63	DeCarlo Construction	1999	4,900	245	20	245		2,940	63
64	Storm Windows	1999	6,059	303	20	303		3,636	64
65	Wall Repair	1999	3,098	155	20	155		1,860	65
66	AC Prep	1999	1,824	92	20	92		1,104	66
67	New Fans	1999	1,932	97	20	97		1,164	67
68	AC Prep	1999	2,168	109	20	109		1,308	68
69	Exhaust Fans	1999	9,450	473	20	473		5,676	69
70	TOTAL (lines 4 thru 69)		\$ 1,468,478	\$ 8,750		\$ 8,750	\$	\$ 1,438,450	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

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		\$ 1,468,478	\$ 8,750		\$ 8,750	\$	\$ 1,438,450	1
2	Radiator	2000	10,900	545	20	545		5,995	2
3	PTAK Unit	2000	8,606	431	20	431		4,733	3
4	Four Baseboard Heaters	2001	1,778	89	20	89		846	4
5	Nursing Department Cabinets	2006	5,948	298	20	298		2,616	5
6	Front Sign	2007	6,889	460	15	460		1,610	6
7	New Doors	2007	13,676	912	15	912		3,192	7
8	Plumbing Upgrades	2007	8,580	572	15	572		1,729	8
9	New Patio	2007	2,200	147	15	147		515	9
10	Heating Improvements	2007	4,400	294	15	294		1,029	10
11	Courtyard Improvements	2007	9,328	622	15	622		2,177	11
12	11 New Windows	2008	8,371	419	20	419		1,047	12
13	38 New Windows	2008	30,400	1,520	20	1,520		3,800	13
14	New Doors	2008	786	40	20	40		100	14
15	Door Closers	2008	2,549	128	20	128		320	15
16	Fire Alarm Replacement	2008	99,423	4,972	20	4,972		12,430	16
17	Emergency Lighting	2008	20,000	1,000	20	1,000		2,500	17
18	3 Sprinkler Heads	2009	1,890	126	15	126		189	18
19	Roof Repairs	2009	3,500	234	15	234		351	19
20	Basement Drywall Repair and Painting	2009	4,145	276	15	276		414	20
21	Tile Floor	2009	2,900	194	15	194		291	21
22	2 Exterior Doors	2009	4,629	309	15	309		464	22
23	2 Exterior Doors	2009	4,017	268	15	268		402	23
24	4 New Windows	2009	1,756	117	15	117		176	24
25	Fire Alarm Improvements	2009	5,939	396	15	396		594	25
26	Dining Room Security Door	2009	3,180	212	15	212		318	26
27	Replace Subflooring and Tile in Three Bathrooms	2010	9,176	230	20	230		230	27
28	Replace Subflooring and Tile in One Bathroom	2010	1,948	49	20	49		49	28
29	18 Window Screens	2010	526	26	10	26		26	29
30	Public Phone Privacy Wall	2010	742	19	20	19		19	30
31	AC Installation	2010	3,430	171	20	171		171	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,750,090	\$ 23,826		\$ 23,826	\$	\$ 1,486,783	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	\$ 368,855	\$ 21,389	\$ 21,389		5/30	\$ 266,027	71
72	Current Year Purchases	24,593	1,337	1,337		5/10	1,337	72
73	Fully Depreciated Assets	1,162,881				5/30	1,162,881	73
74								74
75	TOTALS	\$ 1,556,329	\$ 22,726	\$ 22,726	\$		\$ 1,430,245	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	Facility Business	Ford Crown Victoria 2003	2003	\$ 26,470	\$ 2,647	\$ 2,647		10	\$ 19,852	76
77	Facility Business	Ford Fusion 2008	2007	33,307	6,662	6,662		5	23,317	77
78										78
79										79
80	TOTALS			\$ 59,777	\$ 9,309	\$ 9,309	\$		\$ 43,169	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)	\$ 3,400,196	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 55,861	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 55,861	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,960,197	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions. YES NO

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

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

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

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

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

15. Is Movable equipment rental included in building rental? _____

YES NO

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

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /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
					Units	Cost					
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescripts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): _____									12	
13	Other (specify): _____									13	
14	TOTAL			\$		\$	\$		\$	14	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Columbus Manor Residential Care Home**

0007781

Report Period Beginning: **1/1/10**

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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 193,457	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	125,186		3
4	Supply Inventory (priced at)	1,800		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,290		6
7	Other Prepaid Expenses	242,601		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 565,334	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,017,748		15
16	Equipment, at Historical Cost	719,582		16
17	Accumulated Depreciation (book methods)	(1,275,884)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 461,446	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,026,780	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 121,766	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	23,912		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	181,028		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 326,706	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 326,706	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 700,074	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,026,780	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,614,197	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,614,197	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(30,629)	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	(883,494)	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)	\$ (914,123)	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)	\$ 700,074	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Manor Residential Care Home

0007781

Report Period Beginning: 1/1/10

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	\$ 3,567,951	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,567,951	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	21,990	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 21,990	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	407	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 407	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,590,348	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	990,197	31
32	Health Care	1,089,159	32
33	General Administration	661,977	33
B. Capital Expense			
34	Ownership	753,690	34
C. Ancillary Expense			
35	Special Cost Centers	125,954	35
36	Provider Participation Fee		36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,620,977	40
41	Income before Income Taxes (line 30 minus line 40)**	(30,629)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (30,629)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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 **Columbus Manor Residential Care Home**

0007781

Report Period Beginning: **1/1/10**

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	1,360	1,414	\$ 48,339	\$ 34.19	1
2	Assistant Director of Nursing					2
3	Registered Nurses	77	77	2,233	29.00	3
4	Licensed Practical Nurses	18,708	20,434	449,275	21.99	4
5	CNAs & Orderlies	29,066	31,598	289,161	9.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,541	6,276	74,743	11.91	10
11	Social Service Workers	7,050	7,502	132,129	17.61	11
12	Dietician					12
13	Food Service Supervisor	828	1,024	13,882	13.56	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,391	14,610	156,714	10.73	15
16	Dishwashers					16
17	Maintenance Workers	3,667	4,187	69,817	16.67	17
18	Housekeepers	7,402	8,430	88,668	10.52	18
19	Laundry	3,752	4,144	36,574	8.83	19
20	Administrator	1,928	2,080	66,150	31.80	20
21	Assistant Administrator	1,608	1,736	44,125	25.42	21
22	Other Administrative	511	576	12,662	21.98	22
23	Office Manager					23
24	Clerical					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	780	794	23,820	30.00	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	95,669	104,882	\$ 1,508,292 *	\$ 14.38	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	235	\$ 9,154	1 & 3	35
36	Medical Director				36
37	Medical Records Consultant	187	7,280	10 & 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	55	1,942	11 & 3	44
45	Social Service Consultant	153	3,959	12 & 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	630	\$ 22,335		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

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		
Patrick J. O'Brien	Administrator	0	\$ 65,250	Workers' Compensation Insurance	\$ 28,124	IDPH License Fee	\$		
				Unemployment Compensation Insurance	42,508	Advertising: Employee Recruitment	993		
				FICA Taxes	116,397	Health Care Worker Background Check (Indicate # of checks performed <u>23</u>)	230		
				Employee Health Insurance		Patient Background Checks <u>130</u>	1,305		
				Employee Meals	21,481	Notary Public Assoc.	45		
				Illinois Municipal Retirement Fund (IMRF)*		Secretary of State Annual Report	100		
				Chicago Department of Revenue	3,478	Activity Therapeutic Assoc.	40		
						Activity Connection	143		
						Yellow Page Advertising	2,215		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 65,250			Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	(2,215)		
						TOTAL (agree to Sch. V, line 20, col. 8)	\$ 2,856		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)					
Description			Amount						
Bonus			\$ 6,710						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 6,710						
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	
Canon Fire Protection	Fire		\$ 675				Out-of-State Travel	\$	
Illinois Fire & Safety	Fire		769						
Bosworth Law Office	Legal		263				In-State Travel		
James O'Rouke	Legal		5,000						
Madigan & Getzenclamer	Legal		8,156						
Margel A. Peddicord	Legal		130				Seminar Expense		
Neal, Gerber & Eisenberg	Legal		58,000				MDS Seminar	500	
Polsinelli, Shughart	Legal		31,183						
Zoller, Swanson & Co.	Accounting		55,146				Entertainment Expense	()	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 159,322	TOTAL			\$	TOTAL	\$ 500

* 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								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								
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 Columbus Manor Residential Care Home

0007781

Report Period Beginning:

1/1/10

Ending: 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. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ N/A Line _____
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 108,000
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? N/A
- (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. \$ 24,481 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Schedule V
Reclassifications

	Column 4 Total per General Ledger	Column 5 Reclassification	Column 6 Reclassification Total
¹ Food Purchase	277,171.93	(21,481.00)	255,690.93
¹ Employee Benefits & Payroll Taxes	190,506.92	21,481.00	211,987.92
² Insurance	88,033.00	(2,964.00)	85,069.00
² Other Admin. Staff Transportation	13,134.00	2,964.00	16,098.00
Total	568,845.85	-	568,845.85

¹ To reclassify employee meals as employee benefits.

² To reclassify auto insurance as Other Admin. Staff Transportation.

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Schedule V, Line 25
Detail of Other Administrative Staff Transportation

Gasoline	12,573.64
Insurance	2,964.00
Repairs	362.03
Licenses and Fees	198.00
Sub-Total	16,097.67
Adjustment	(900.00)
Total	15,197.67

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Balance Sheet

	Dec 31, 2010
ASSETS	
Current Assets	
Checking/Savings	
10110 · Cash (Harris Bank)	181,973.98
10650 · Harris Resident Trust Account	1,935.44
10800 · Mesirow Investment	9,347.91
Total Checking/Savings	193,257.33
Accounts Receivable	
11100 · Accounts Receivable	49,884.50
Total Accounts Receivable	49,884.50
Other Current Assets	
10000 · Petty Cash	200.00
10500 · Employee Loans	0.00
11000 · Exchange	75,265.67
11300 · Garnishments	35.44
11400 · Inventory Food	1,800.00
11600 · Prepaid Workman's Comp	16,518.75
11700 · Prepaid Insurance	2,290.00
11800 · Prepaid License	200,000.00
11900 · Prepaid Rent	26,082.00
11950 · Prepaid Expenses	
Total Other Current Assets	322,191.86
Total Current Assets	565,333.69
Fixed Assets	
12000 · Building Improvements	1,017,748.57
12100 · Accumulated Depreciation/Bldg	-700,278.28
13000 · Equipment	415,817.75
13100 · Accumulated Depreciation/Equipm	-355,808.84
14000 · Furniture & Fixtures	208,740.66
14100 · Accumulated Depreciation/Furnit	-144,629.94
15000 · Automobiles	95,024.06
15100 · Accumulated Depreciation/Automo	-75,167.31
Total Fixed Assets	461,446.67
TOTAL ASSETS	1,026,780.36

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Balance Sheet

	<u>Dec 31, 2010</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21100 - Accrued Accounts Payable	90,167.45
21400 - Accrued Payroll	23,912.48
21500 - Accrued Grant Expenses	31,599.00
21600 - Accrued Real Estate Taxes	181,027.80
21700 - CM LLC Loan Payable	0.00
Total Other Current Liabilities	<u>326,706.73</u>
Total Current Liabilities	<u>326,706.73</u>
Total Liabilities	326,706.73
Equity	
23500 - Distribution - Pat O'Brien	-457,221.76
23600 - Distribution - Dan O'Brien Jr.	-426,272.00
27000 - Capital Stock	1,000.00
3900 - *Retained Earnings	1,613,196.72
Net Income	-30,629.33
Total Equity	<u>700,073.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,026,780.36</u></u>

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Income Statement

	Jan - Dec 2010
Income	
30000 · Room & Board - Private	5,429.04
30100 · Room & Board SSI	590,258.08
30200 · Room & Board Public Aid	2,387,857.62
30300 · Room & Board Veteran	11,516.00
30400 · Room & Board Social Security	572,820.33
30700 · Vending Machine (Soda)	21,989.70
30800 · Telephone Income	0.02
30900 · Interest Income	400.00
31100 · Trust Fund - Hook	0.00
31200 · Adjustments - Other Charges	70.00
31300 · Dividend Income	6.10
31400 · Investment Income and Expense	1.42
Total Income	3,590,348.31
Expense	
40000 · Medical Expense	
40050 · RN Wages	73,863.33
40100 · LPN Wages	450,576.20
40200 · Aides Wages	290,484.13
40500 · Consulting	7,280.30
41000 · Medical Supplies	29,598.05
41500 · Drugs	2,362.14
41700 · Medical Other	13,245.51
Total 40000 · Medical Expense	867,409.66
45000 · Activity Expense	
45050 · Activity Wages	74,440.37
45500 · Activity Consulting	1,942.50
46000 · Activity Supplies	6,080.04
46500 · Car Allowance	1,300.00
46700 · Activity Other	934.00
46800 · Work P/R	0.00
47000 · Consulting - Social	3,958.50
48000 · PRSC/Social Workers	133,094.45
Total 45000 · Activity Expense	221,749.86
50000 · Dietary Expense	
50050 · Dietary Wages	171,403.58
50500 · Dietary Consulting	9,153.71
51000 · Dietary Supplies	15,681.75
51500 · Food	236,218.83
51600 · Beverages	40,953.10
52000 · Dietary Repairs	0.00
52500 · Dietary Other	25,000.00
Total 50000 · Dietary Expense	498,410.97

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Income Statement

	Jan - Dec 2010
60000 · Laundry Expense	
60050 · Laundry Wages	36,675.15
61000 · Laundry Supplies	11,191.32
62000 · Laundry Repairs	2,963.23
Total 60000 · Laundry Expense	50,829.70
 65000 · Housekeeping Expense	
65050 · Housekeeping Wages	88,837.11
66000 · Housekeeping Supplies	22,133.71
66500 · Linens	0.00
Total 65000 · Housekeeping Expense	110,970.82
 70000 · Maintenance Expense	
70050 · Maintenance Wages	70,196.92
71000 · Maintenance Supplies	11,400.33
72000 · Maintenance Repairs	79,018.03
72500 · Disposal Service	10,440.97
72600 · Utilities	115,125.73
72700 · Maintenance Agreements	11,057.68
72800 · Security	23,018.62
Total 70000 · Maintenance Expense	320,258.28
 80000 · Administrative Expense	
80050 · Administrative Wages	65,250.00
80100 · Clerical Wages	57,488.98
80900 · Ill Dept of Revenue Sales & Use	5,023.00
81000 · City of Chicago Head Tax	3,478.09
81100 · Telephone	8,017.76
81200 · Licenses & Subscriptions	328.40
81210 · Inspection Fees	1,710.00
81300 · Fire Safety Consultant	1,444.12
81400 · FICA Taxes	116,396.79
81500 · Fed & State Unemployment Tax	42,508.04
81600 · Insurance	88,032.82
81610 · Life Insurance	0.00
81620 · Worker's Comp Insurance	28,124.00
81700 · Advertising	3,207.61
81800 · Automobile	13,133.67
81900 · Legal & Accounting	157,878.12
82000 · ADP	3,532.54
82100 · Bonus	6,709.96
82200 · Contributions	15,618.80
82300 · Consulting - Computer	0.00
82400 · Seminars	500.00
82500 · Background Checks	1,535.00
85000 · Non-Deductible Fines Penalties	26,160.00
89000 · Grant Assistance	108,000.00
89900 · Administrative Other Services	25,627.13
Total 80000 · Administrative Expense	779,704.83

COLUMBUS MANOR RESIDENTIAL CARE FACILITY INC.
36-2673116
12/31/2010

Income Statement

	Jan - Dec 2010
90000 - Ancillary and Misc. Expense	
90200 - Miscellaneous	1,364.10
91000 - Administrative Supplies	16,589.73
92300 - Consulting - Admin	0.00
Total 90000 - Ancillary and Misc. Expense	17,953.83
93000 - Capital Expense	
95000 - Rent	480,000.00
96000 - Depreciation Expense	57,399.00
96100 - IL Replacement Tax	18,310.83
96300 - Real Estate Tax	197,979.86
Total 93000 - Capital Expense	753,689.69
Total Expense	3,620,977.64
Net Income	-30,629.33

