

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960 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	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	108	Intermediate (ICF)	108	39,420	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	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	35,270	404	3,535	39,209	8
9	SNF/PED					9
10	ICF	30,273	3	1	30,277	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	65,543	407	3,536	69,486	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.14%

D. How many bed-hold days during this year were paid by the Department? 1,661 (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 01/01/92

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/92 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 108 and days of care provided 3,332

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 Columbus Park Nrsg & Rehab Center # 0037960 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	279,942	73,538	42,974	396,454		396,454	(16,986)	379,468		1
2	Food Purchase		343,115		343,115	(32,631)	310,484	(20)	310,464		2
3	Housekeeping	236,169	47,634		283,803		283,803	(2,867)	280,936		3
4	Laundry	91,870	27,902		119,772		119,772	(834)	118,938		4
5	Heat and Other Utilities			225,046	225,046		225,046	(5,277)	219,769		5
6	Maintenance	60,151	32,380	195,829	288,360		288,360	(7,279)	281,081		6
7	Other (specify):*							9,691	9,691		7
8	TOTAL General Services	668,132	524,569	463,849	1,656,550	(32,631)	1,623,919	(23,572)	1,600,347		8
	B. Health Care and Programs										
9	Medical Director			7,200	7,200		7,200		7,200		9
10	Nursing and Medical Records	2,625,380	203,936	160,840	2,990,156		2,990,156	(34,293)	2,955,863		10
10a	Therapy	168,186	4,466	50,187	222,839		222,839	(15,812)	207,027		10a
11	Activities	113,235	15,561	4,769	133,565		133,565		133,565		11
12	Social Services	198,644		34,342	232,986		232,986		232,986		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							4,935	4,935		15
16	TOTAL Health Care and Programs	3,105,445	223,963	257,338	3,586,746		3,586,746	(45,170)	3,541,576		16
	C. General Administration										
17	Administrative	149,047		184,872	333,919		333,919	(61,452)	272,467		17
18	Directors Fees										18
19	Professional Services			215,222	215,222	(3,617)	211,605	(133,298)	78,307		19
20	Dues, Fees, Subscriptions & Promotions			99,310	99,310		99,310	(35,619)	63,691		20
21	Clerical & General Office Expenses	169,197	27,903	390,548	587,648		587,648	(203,897)	383,751		21
22	Employee Benefits & Payroll Taxes			715,784	715,784	32,631	748,415		748,415		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,745	4,745		4,745	1,034	5,779		24
25	Other Admin. Staff Transportation			1,246	1,246		1,246	8,465	9,711		25
26	Insurance-Prop.Liab.Malpractice			168,939	168,939		168,939	9,778	178,717		26
27	Other (specify):*							43,663	43,663		27
28	TOTAL General Administration	318,244	27,903	1,780,666	2,126,813	29,014	2,155,827	(371,326)	1,784,501		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,091,821	776,435	2,501,853	7,370,109	(3,617)	7,366,492	(440,068)	6,926,424		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	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			183,253	183,253		183,253	326,203	509,456			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			118,672	118,672		118,672	545,604	664,276			32
33	Real Estate Taxes					3,617	3,617	333,135	336,752			33
34	Rent-Facility & Grounds			1,140,000	1,140,000		1,140,000	(1,140,000)				34
35	Rent-Equipment & Vehicles			7,156	7,156		7,156	9,754	16,910			35
36	Other (specify):*							55,326	55,326			36
37	TOTAL Ownership			1,449,081	1,449,081	3,617	1,452,698	130,022	1,582,720			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		159,304	308,121	467,425		467,425		467,425			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			118,260	118,260		118,260		118,260			42
43	Other (specify):*			333	333		333	(333)				43
44	TOTAL Special Cost Centers		159,304	426,714	586,018		586,018	(333)	585,685			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,091,821	935,739	4,377,648	9,405,208		9,405,208	(310,379)	9,094,829			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	(7,861)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	43,248	30		9
10	Interest and Other Investment Income	(203)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(20)	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	(7,020)	20		18
19	Entertainment				19
20	Contributions	(2,995)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(306,028)	21		24
25	Fund Raising, Advertising and Promotional	(13,170)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,467)	20		28
29	Other-Attach Schedule	(45,063)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (344,579)		\$	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)	34,200		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 34,200		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (310,379)		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

Columbus Park Nrsg & Rehab Center

ID# 0037960

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Miscellaneous Income	\$ (130)	21	1
2	Office Bank Fees	(6,216)	21	2
3	Theft & Damage Loss	(563)	21	3
4	COPE Dues	(7,212)	20	4
5	Additional R&M	2,168	06	5
6	Capitalized R&M	(7,392)	06	6
7	Non Allowable Legal	(1,393)	19	7
8	Fees - Building Co.	(250)	20	8
9	Professional Fees- Building Co.	(7,650)	19	9
10				10
11	Vending Income	(142)	21	11
12	State Replacement Tax	(3,445)	21	12
13	Promotional	(333)	43	13
14	Prior Period Pharmacy Consultant	(744)	10	14
15	Capitalized R&M-Building Co.	(11,761)	06	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	(45,063)		49

Columbus Park Nrsg & Rehab Center

ID# 0037960

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

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
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96				47
97				48
98				49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Park Nrsg & Rehab Center# 0037960

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				(15,651)	(1,335)							(16,986)	1
2	Food Purchase	(20)											(20)	2
3	Housekeeping					(2,867)							(2,867)	3
4	Laundry					(834)							(834)	4
5	Heat and Other Utilities	(7,861)			2,584								(5,277)	5
6	Maintenance	(16,985)	26,031	(9,579)	(6,746)								(7,279)	6
7	Other (specify):*			1,026	8,665								9,691	7
8	TOTAL General Services	(24,866)	26,031	(8,553)	(11,148)	(5,036)							(23,572)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(744)		(30,660)	7,929	(10,818)							(34,293)	10
10a	Therapy				(15,812)								(15,812)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			2,500	2,435								4,935	15
16	TOTAL Health Care and Programs	(744)		(28,160)	(5,448)	(10,818)							(45,170)	16
	C. General Administration													
17	Administrative			(132,757)	71,305								(61,452)	17
18	Directors Fees													18
19	Professional Services	(9,043)	7,650	(147,887)	15,982								(133,298)	19
20	Fees, Subscriptions & Promotions	(36,114)	250	245									(35,619)	20
21	Clerical & General Office Expenses	(316,524)		112,552	75								(203,897)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,034									1,034	24
25	Other Admin. Staff Transportation			8,465									8,465	25
26	Insurance-Prop.Liab.Malpractice		8,241	1,408	129								9,778	26
27	Other (specify):*			28,607	15,056								43,663	27
28	TOTAL General Administration	(361,681)	16,141	(128,333)	102,547								(371,326)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(387,291)	42,172	(165,046)	85,951	(15,854)							(440,068)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Park Nrsg & Rehab Center# 0037960

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	43,248	273,687		9,268								326,203	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(203)	574,364	(36,278)	7,721								545,604	32
33	Real Estate Taxes		329,035		4,100								333,135	33
34	Rent-Facility & Grounds		(1,140,000)										(1,140,000)	34
35	Rent-Equipment & Vehicles			9,754									9,754	35
36	Other (specify):*		55,326										55,326	36
37	TOTAL Ownership	43,045	92,412	(26,524)	21,089								130,022	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(333)											(333)	43
44	TOTAL Special Cost Centers	(333)											(333)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(344,579)	134,584	(191,570)	107,040	(15,854)							(310,379)	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		
				Columbus Park LLC		Bldg. Co.

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34 Rent Income	\$ 1,140,000	Columbus Park LLC		\$	\$ (1,140,000)	1	
2	V	20 Fees		Columbus Park LLC		250	250	2	
3	V	36 Insurance-MIP		Columbus Park LLC		50,716	50,716	3	
4	V	26 Insurance-Property		Columbus Park LLC		8,241	8,241	4	
5	V	32 Interest HUD		Columbus Park LLC		575,165	575,165	5	
6	V	19 Professional Fees		Columbus Park LLC		7,650	7,650	6	
7	V	33 Real Estate Taxes- Net		Columbus Park LLC		329,035	329,035	7	
8	V	30 Depreciation		Columbus Park LLC		273,687	273,687	8	
9	V	32 Interest Income	801	Columbus Park LLC			(801)	9	
10	V	36 Amortization HUD Fees		Columbus Park LLC		4,610	4,610	10	
11	V	06 Repairs & Maintenance		Columbus Park LLC		26,031	26,031	11	
12	V							12	
13	V							13	
14	Total		\$ 1,140,801			\$ 1,275,385	\$ *	134,584	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	6 REPAIRS AND MAINT.	\$ 23,328	S.I.R. MANAGEMENT, INC.	100.00%	\$ 13,749	\$ (9,579)
16	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,026	1,026
17	V	10 NURSING	46,656	S.I.R. MANAGEMENT, INC.	100.00%	15,996	(30,660)
18	V	15 EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	2,500	2,500
19	V	19 PROFESSIONAL FEES	150,048	S.I.R. MANAGEMENT, INC.	100.00%	2,161	(147,887)
20	V	20 FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	245	245
21	V	21 CLERICAL & GENERAL	46,656	S.I.R. MANAGEMENT, INC.	100.00%	60,780	14,124
22	V	24 EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	1,034	1,034
23	V	25 OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	8,465	8,465
24	V	26 INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	1,408	1,408
25	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	8,519	8,519
26	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(36,278)	(36,278)
27	V	35 EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	9,754	9,754
28	V						
29	V	17 ADMINISTRATIVE	161,208	S.I.R. MANAGEMENT, INC.	100.00%	28,451	(132,757)
30	V	19 PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	1,077	
31	V	21 CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	98,428	98,428
32	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	20,088	20,088
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 427,896			\$ 237,403	\$ * (191,570)

* 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 SALARIES	\$ 23,328	S.I.R. MANAGEMENT, INC.	100.00%	\$ 7,677	\$ (15,651)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,212	1,212	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	7,929	7,929	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	1,247	1,247	18
19	V	17	ADMIN./LEGAL SALARIES	11,664	S.I.R. MANAGEMENT, INC.	100.00%	82,969	71,305	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	15,921	15,921	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	15,056	15,056	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	23,328	S.I.R. MANAGEMENT, INC.	100.00%	7,516	(15,812)	24
25	V	15	EMPLOYEE BENFITS		S.I.R. MANAGEMENT, INC.	100.00%	1,188	1,188	25
26	V								26
27	V	6	MAINTENANCE SALARIES	46,989	S.I.R. MANAGEMENT, INC.	100.00%	39,398	(7,591)	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	7,453	7,453	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	2,584	2,584	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	845	845	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	61	61	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	75	75	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	129	129	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	9,268	9,268	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	7,721	7,721	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	4,100	4,100	37
38	V								38
39	Total		\$ 105,309				\$ 212,349	\$ * 107,040	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	\$ 20,023	Xcel Supply, LLC	100.00%	\$ 18,688	\$ (1,335)
16	V	3 Housekeeping	43,024	Xcel Supply, LLC	100.00%	40,157	(2,867)
17	V	4 Laundry	12,504	Xcel Supply, LLC	100.00%	11,670	(834)
18	V	6 Repairs & Maintenance		Xcel Supply, LLC	100.00%		
19	V	10 Nursing	162,336	Xcel Supply, LLC	100.00%	151,518	(10,818)
20	V	11 Activities		Xcel Supply, LLC	100.00%		
21	V	12 Social Service		Xcel Supply, LLC	100.00%		
22	V	20 Dues, Fees And Subscriptions		Xcel Supply, LLC	100.00%		
23	V	21 Office And Clerical		Xcel Supply, LLC	100.00%		
24	V	22 Employee Benefits		Xcel Supply, LLC	100.00%		
25	V	24 Seminars & Education		Xcel Supply, LLC	100.00%		
26	V	39 Ancillary		Xcel Supply, LLC	100.00%		
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		\$ 237,887			\$ 222,033	\$ * (15,854)

* 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%	\$ 136,195	\$ 136,195	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	136,195	CCS Employee Benefits Group	100.00%		(136,195)	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		\$ 136,195			\$ 136,195	\$ *	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		\$			\$	\$	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		\$			\$	\$ *	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: 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		
15	V		\$			\$	\$	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		\$			\$	\$ *	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: 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		
15	V		\$			\$	\$	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		\$			\$	\$ *	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: 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		
15	V		\$			\$	\$	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		\$			\$	\$ *	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: 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		
15	V		\$			\$	\$	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		\$			\$	\$ *	39

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

Facility Name & ID Number Columbus Park Nrsg & Rehab Center # 0037960 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	Bryan Barrish	Shareholder	Administrative	7.19%	See Attached	3.45	7.67%	Alloc. Salary	\$ 17,273	17-7	1
2	Michael Giannini	Shareholder	Administrative	6.60%	See Attached	3.02	7.55%	Alloc. Salary	14,404	17-7	2
3	Kirsten Barrish	Shareholder	Clerical	1.18%	See Attached	1.47	8.65%	Alloc. Salary	3,210	21-7	3
4	Sarah Barrish	Relative	Administrative	0.00%	See Attached	4.32	8.64%	Alloc. Salary	9,204	17-7	4
5	Nenita Guzman	Shareholder	Dietary	1.89%	See Attached	4.32	8.64%	Alloc. Salary	7,677	1-7	5
6	Tom Winter	Shareholder	Administrative	0.94%	See Attached	5.18	8.63%	Alloc. Salary	17,273	17-7	6
7	Louise Berghold	Shareholder	Administrative	4.25%	See Attached	2.42	4.03%	Alloc. Salary	8,422	17-7	7
8	Noah Wolff	Shareholder	Administrative	4.25%	See Attached	3.00	15.00%	Director Fee	6,000	17-3	8
9	Leo Feigenbaum	Shareholder	Administrative	6.60%	See Attached	1.00	2.00%	Director Fee	6,000	17-3	9
10	Adam Vales	Shareholder	Clerical	2.83%	See Attached	0.72	1.80%	Alloc. Salary	1,251	22-7	10
11	G. Matt Silvers	Relative	Administrative	0.00%	See Attached	0.06	0.27%	Alloc. Salary	220	17-7	11
12	see second page 7 for the detail of the additional owner and related compensation								8,636		12
13								TOTAL	\$ 99,570		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 Park Nrsg & Rehab Center # 0037960 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 _____
 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 Park Nrsng & Rehab Center

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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	REPAIRS AND MAINT.	PATIENT DAYS	804,585	12	\$ 159,205	\$ 76,299	69,486	\$ 13,749	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	804,585	12	11,878		69,486	1,026	2
3	10	NURSING	PATIENT DAYS	804,585	12	185,214	185,214	69,486	15,996	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	804,585	12	28,944		69,486	2,500	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	804,585	12	25,021	21,345	69,486	2,161	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	804,585	12	2,832		69,486	245	6
7	21	CLERICAL & GENERAL	PATIENT DAYS	804,585	12	703,778	634,731	69,486	60,780	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	804,585	12	11,977		69,486	1,034	8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	804,585	12	98,022		69,486	8,465	9
10	26	INSURANCE	PATIENT DAYS	804,585	12	16,300		69,486	1,408	10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	804,585	12	98,638		69,486	8,519	11
12	32	INTEREST	PATIENT DAYS	804,585	12	(420,069)		69,486	(36,278)	12
13	35	EQUIPMENT RENTAL	PATIENT DAYS	804,585	12	112,938		69,486	9,754	13
14										14
15	17	ADMINISTRATIVE	PATIENT DAYS	804,585	12	329,434	329,434	69,486	28,451	15
16	19	PROFESSIONAL FEES	PATIENT DAYS	804,585	12	12,469		69,486	1,077	16
17	21	CLERICAL & GENERAL	PATIENT DAYS	804,585	12	1,139,702	1,053,550	69,486	98,428	17
18	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	804,585	12	232,600		69,486	20,088	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,748,883	\$ 2,300,573		\$ 237,403	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsng & Rehab Center

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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 SALARIES	PATIENT DAYS	804,585	12	\$ 88,890	\$ 88,890	69,486	\$ 7,677	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	804,585	12	14,038		69,486	1,212	2
3	10	NURSING SALARIES	PATIENT DAYS	804,585	12	91,810	91,810	69,486	7,929	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	804,585	12	14,444		69,486	1,247	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	804,585	12	960,703	960,703	69,486	82,969	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	804,585	12	184,350		69,486	15,921	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	804,585	12	174,335		69,486	15,056	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	273,888	12	88,247	88,247	23,328	7,516	10
11	15	EMPLOYEE BENEFITS	SPECIAL REHAB INC.	273,888	12	13,949		23,328	1,188	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	322,046	11	270,018	270,018	46,989	39,398	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	322,046	11	51,079		46,989	7,453	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	12	29,926		1,112	2,584	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	12	9,787		1,112	845	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	12	705		1,112	61	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	12	872		1,112	75	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	12	1,497		1,112	129	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	12	107,338		1,112	9,268	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	12	89,427		1,112	7,721	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	12	47,487		1,112	4,100	23
24										24
25	TOTALS					\$ 2,238,902	\$ 1,499,668		\$ 212,349	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960

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 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

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		\$	\$		18,688	1
2	3	Housekeeping	Direct Allocation					40,157	2
3	4	Laundry	Direct Allocation					11,670	3
4	6	Repairs & Maintenance	Direct Allocation						4
5	10	Nursing	Direct Allocation					151,518	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						10
11	24	Seminars & Education	Direct Allocation						11
12	39	Ancillary	Direct Allocation						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				\$	\$		222,033	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960

Report Period Beginning:

01/01/10

Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization CCS Employee Benefits Group, Inc.
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847)905-4000
 Fax Number (847)905-4040

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	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 136,195	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				\$	\$		\$ 136,195	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960

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 Columbus Park Nrsg & Rehab Center

0037960

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 _____

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 Park Nrsg & Rehab Center

0037960

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 _____

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 Park Nrsg & Rehab Center

0037960 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 _____
 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 Park Nrsg & Rehab Center

0037960

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 _____

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 Park Nrsg & Rehab Center # 0037960 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	HUD		X	Mortgage		09/03/03	\$	\$ 10,047,047		\$ 575,165	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
Working Capital																			
6	Lake Forest Bank		X	Line of Credit				1,440,000		118,672	6								
7	Sharehold Loans		X					1,000,000			7								
8	See Supplemental Schedule									(28,557)	8								
9	TOTAL Facility Related						\$	\$ 12,487,047		\$ 665,280	9								
B. Non-Facility Related*																			
10	Interest Income		X							(203)	10								
11	Interest Income- Bldg Co		X							(801)	11								
12											12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related						\$	\$		\$ (1,004)	14								
15	TOTALS (line 9+line14)						\$	\$ 12,487,047		\$ 664,276	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 50,716 Line # 36

* 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 Park Nrsg & Rehab Center

0037960

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										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	TOTAL Long-Term										7									
Working Capital																				
8	Alloc.-SIR Management									(28,557)	8									
9											9									
10											10									
11											11									
12											12									
13											13									
14	TOTAL Working Capital										(28,557)	14								
B. Non-Facility Related*																				
15											15									
16											16									
17											17									
18											18									
19											19									
20	TOTAL Non-Facility Related										20									

* 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

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2009 report.		\$	237,400	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.)		\$	280,410	2
3. Under or (over) accrual (line 2 minus line 1).		\$	43,010	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	290,125	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.)		\$	3,617	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 \$ For 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.		\$	336,752	7

Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2005	148,237	8	
	2006	226,284	9	
	2007	223,868	10	
	2008	226,115	11	
	2009	276,310	12	
2010 Accrual=276310 x 1.05 = 290125				
SIR Management Allocation=\$4100				

	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

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960

Report Period Beginning:

01/01/10

Ending:

12/31/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame Number of Stories 6

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and an index column. Row 1: Facility, 2002, \$300,000, 1. Row 2: 2, 2. Row 3: TOTALS, \$300,000, 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				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Various		1992	51,845		20	2,592	2,592	47,870
10	Various		1993	71,558		20	3,578	3,578	64,414
11	Various		1994	46,784		20	2,339	2,339	39,133
12	Various		1995	131,277		20	6,466	6,466	102,708
13	Various		1996	62,128		20	3,106	3,106	45,984
14	Various		1997	40,477		20	2,024	2,024	27,479
15	Various		1998	448,767		20	22,438	22,438	278,368
16	Various		1999	202,884		20	10,134	10,134	116,782
17	Various		2000	27,418		20	1,371	1,371	14,391
18	Various		2001	87,910		20	4,396	4,396	40,652
19	Various		2002	35,511		20	3,516	3,516	29,511
20	Various		2003	96,681		20	5,306	5,306	39,124
21	Various		2004	77,186		20	4,100	4,100	26,659
22	Various		2005	111,165		20	6,181	6,181	34,987
23	Various		2006	84,177		20	4,209	4,209	18,675
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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		7,392,266	266,691		228,310	(38,381)	1,766,245	67
68		141,347	4,254		5,704	1,450	63,258	68
69			183,253			(183,253)		69
70		\$ 9,109,380	\$ 454,198		\$ 315,770	\$ (138,428)	\$ 2,756,239	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 Park Nrsg & Rehab Center

0037960

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		\$ 9,109,380	\$ 454,198		\$ 315,770	\$ (138,428)	\$ 2,756,239	1
2	Door Hardware	2007	11,100		20	555	555	1,989	2
3	Elevator Work	2007	7,950		20	398	398	1,391	3
4	Sewage Pumps	2007	13,224		20	661	661	2,535	4
5	Water Heaters	2007	15,665		20	783	783	3,002	5
6	Fire Door	2007	2,730		20	137	137	535	6
7	Drainage Work	2007	3,360		20	168	168	658	7
8	Kitchen Fan	2007	2,924		20	292	292	926	8
9	Boiler Work	2007	7,599		20	380	380	1,203	9
10	Hvac Work	2007	11,355		20	568	568	1,751	10
11	Window Screen	2007	7,934		20			7,934	11
12	Fire Door	2007	1,725		20	173	173	690	12
13	Flooring	2007	4,130		20	207	207	809	13
14	Boiler Work	2007	3,560		20	178	178	712	14
15	Fire Door	2007	1,940		20	194	194	744	15
16	Fire Doors	2007	8,500		20	425	425	1,594	16
17	Fire Doors	2007	1,860		20	93	93	349	17
18	Elevator Work	2007	99,000		20	4,950	4,950	18,150	18
19	Elevator Work	2007	10,792		20	540	540	1,979	19
20	Elevator Work	2007	56,475		20	2,824	2,824	10,354	20
21	Boiler	2007	7,789		20	389	389	1,201	21
22	Hvac	2007	16,516		20	826	826	2,546	22
23	Smoke Detectors	2007	3,157		20	316	316	1,210	23
24	Electrical Work	2007	3,850		20	385	385	1,283	24
25	Fire Alarms	2007	2,727		20	273	273	954	25
26	Hvac - Cooling Tower	2008	8,194		20	683	683	1,992	26
27	Roofing	2008	24,865		20	2,487	2,487	7,252	27
28	Tuckpointing	2008	4,395		20	440	440	1,282	28
29	Flooring & Handrails	2008	94,561		20	9,456	9,456	26,792	29
30	Lobby Renovation	2008	29,775		20	2,978	2,978	8,436	30
31	Elevator Work	2008	18,400		20	920	920	2,530	31
32	Lighting & Ceiling	2008	25,389		20	2,539	2,539	6,982	32
33	Electrical	2008	14,256		20	1,426	1,426	3,802	33
34	TOTAL (lines 1 thru 33)		\$ 9,635,077	\$ 454,198		\$ 352,409	\$ (101,789)	\$ 2,879,805	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	Totals from Page 12B, Carried Forward		\$ 9,635,077	\$ 454,198		\$ 352,409	\$ (101,789)	\$ 2,879,805	1
2	Electrical	2008	9,439		20	944	944	2,517	2
3	Cooling Tower Wiring	2008	4,570		20	381	381	1,016	3
4	Elevator Sill	2008	6,583		20	329	329	878	4
5	Hvac Valve & Pump	2008	2,811		20	234	234	605	5
6	Handrails	2008	76,568		20	7,657	7,657	19,780	6
7	True-Blue Painting	2008	149,750		20	14,975	14,975	37,438	7
8	Hot Water System	2008	12,194		20	1,219	1,219	3,049	8
9	Doors	2008	21,750		20	2,175	2,175	5,438	9
10	Flooring	2008	15,134		20	1,513	1,513	3,657	10
11	Nurse Station - Relaminate	2008	4,760		20	952	952	2,301	11
12	Elevator Cabs	2008	44,262		20	2,213	2,213	5,164	12
13	Drapes & Cubicle Curtains	2008	24,279		20	4,856	4,856	11,330	13
14	Fencing	2008	6,935		20	462	462	1,079	14
15	Satellite/Cable Wiring	2008	9,900		20	990	990	2,228	15
16	Landscaping	2008	24,557		20	1,637	1,637	3,684	16
17	City Neon Signs	2008	16,000		20	1,600	1,600	3,467	17
18	Renovation - 2Nd Floor	2008	31,656		20	3,166	3,166	8,442	18
19	Hvac Repairs	2008	7,274		20	364	364	1,061	19
20	Pump Seal Replace	2008	2,629		20	131	131	340	20
21	Emergency Generator Repair	2008	5,070		20	254	254	613	21
22	Painting / Patching	2008	6,600		20	330	330	770	22
23	Reclaimer Pump	2008	2,593		20	130	130	281	23
24	Fire Alarm Repair	2008	2,533		20	127	127	380	24
25	Sprinkler System Repair	2008	3,762		20	188	188	517	25
26	Fire Alarms	2008	5,720		20	286	286	739	26
27	Elevator Valve Replacement	2008	3,464		20	173	173	375	27
28	Hvac Work	2009	12,572		20	629	629	1,257	28
29	Window Treatments	2009	55,863		20	2,793	2,793	5,586	29
30	Ice Cream Parlor	2009	5,145		20	257	257	515	30
31	Bathroom Tile	2009	3,052		20	153	153	280	31
32	Chiller Work	2009	37,594		20	1,880	1,880	2,820	32
33	Hvac Heater	2009	3,488		20	174	174	233	33
34	TOTAL (lines 1 thru 33)		\$ 10,253,584	\$ 454,198		\$ 405,581	\$ (48,617)	\$ 3,007,639	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	Totals from Page 12C, Carried Forward		\$ 10,253,584	\$ 454,198		\$ 405,581	\$ (48,617)	\$ 3,007,639	1
2	Generator Work	2009	4,810		20	241	241	461	2
3	Elevator Work	2009	15,186		20	759	759	1,455	3
4	Fire Alarm Work	2009	4,781		20	239	239	458	4
5	Ejector Pump	2009	4,168		20	208	208	382	5
6	Nurse Call System	2009	5,466		20	273	273	501	6
7	Boiler Pump	2009	3,922		20	196	196	343	7
8	Ejector Pump Alarm	2009	3,052		20	153	153	267	8
9	Sprinkler Heads	2009	3,029		20	151	151	252	9
10	Door Closers	2009	5,219		20	261	261	435	10
11	Sprinklers	2009	8,710		20	436	436	653	11
12	Drain Repair	2009	2,525		20	126	126	231	12
13	Air Handler Repair	2009	3,192		20	160	160	293	13
14	Painting	2009	2,550		20	128	128	202	14
15	Register Repair	2009	4,033		20	202	202	302	15
16	Water Pipe Repair	2009	8,821		20	441	441	625	16
17	Power Surge Service	2009	22,054		20	1,103	1,103	1,562	17
18	Therapy Room - New Cabinets, Counter, Ceiling, Plumbing	2010	97,238		20	4,052	4,052	4,052	18
19	Remodel Bath - Build Shower, Tile, Closet, Vent	2010	3,740		20	62	62	62	19
20	Water Heater	2010	3,665		20	61	61	61	20
21	Boiler Work	2010	10,356		20	86	86	86	21
22	Fire Sprinkler	2010	3,341		20	42	42		22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,473,442	\$ 454,198		\$ 414,960	\$ (39,238)	\$ 3,020,324	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		\$ 10,473,442	\$ 454,198		\$ 414,960	\$ (39,238)	\$ 3,020,324	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		\$ 10,473,442	\$ 454,198		\$ 414,960	\$ (39,238)	\$ 3,020,324	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	Building Company Information								
2	Buildings:								
3	Columbus Park, LLC	1976	7,013,521	224,821	35	200,386	(24,435)	1,642,871	
4									
5									
6									
7									
8	Leasehold Improvements:								
9	Elevator Work	2003	67,488	6,749	20	3,374	(3,375)	23,901	
10	Roof Work	2005	98,265	9,827	20	4,913	(4,914)	26,204	
11	HVAC Chiller	2005	52,295	5,230	20	2,615	(2,615)	14,382	
12	Rooftop Cooling Tower	2006	23,800	3,400	20	2,380	(1,020)	10,908	
13	A/C Chiller	2006	48,000	9,600	20	9,600		38,400	
14	Carpet	2008	5,496	1,099	20	1,099		2,931	
15	Camera / Video System	2008	11,319	1,132	20	566	(566)	1,556	
16	Draperies and Floors	2009	34,320	3,432	20	1,716	(1,716)	3,432	
17	Security Camera	2010	3,100	310	20	310		310	
18	Flooring	2010	3,435	143	20	143		143	
19	Step Construction Therapy	2010	9,538	397	20	397		397	
20	Re-Key Door Locks	2010	6,622	386	20	193	(193)	193	
21	Booster Heater	2010	3,306	165	20	83	(82)	83	
22	Elevator Work	2010	3,670		20	184	184	184	
23	Flooring	2010	3,162		20	145	145	145	
24	Hot Water Heater	2010	4,929		20	205	205	205	
25									
26									
27									
28									
29									
30									
31									
32									
33									
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)		\$ 7,392,266	\$ 266,691		\$ 228,310	\$ (38,381)	\$ 1,766,245	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	SIR- SIR	1993	39,084	1,241	35	1,117	(124)	19,542	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated-SIR Management	1993	9,909	276	20	491	215	8,842	9
10	Allocated-SIR Management	1994	31		20			31	10
11	Allocated-SIR Management	1995	226		20	11	11	174	11
12	Allocated-SIR Management	1997	15,226	341	20	761	420	10,513	12
13	Allocated-SIR Management	1999	1,197		20	60	60	673	13
14	Allocated-SIR Management	1999	12,085		20			12,085	14
15	Allocated-SIR Management	2000	1,414		20	71	71	745	15
16	Allocated-SIR Management	2007	4,542	486	20	227	(259)	725	16
17	Allocated-SIR Management	2008	12,516	1,252	20	789	(463)	2,244	17
18	Allocated-SIR Management	2009	31,101	284	20	1,555	1,271	1,935	18
19									19
20									20
21	Allocated-SIR Properties- SIR Management	2010	2,358		20	39	39	39	21
22	Allocated-SIR Properties- SIR Management	2009	2,347	287	20	117	(170)	211	22
23	Allocated-SIR Properties- SIR Management	2007	684	74	20	34	(40)	137	23
24	Allocated-SIR Properties- SIR Management	2002	155		20	8	8	66	24
25	Allocated-SIR Properties- SIR Management	1999	4,952		20	248	248	2,848	25
26	Allocated-SIR Properties- SIR Management	1998	2,367		20	118	118	1,479	26
27	Allocated-SIR Properties- SIR Management	1997	147		20	7	7	107	27
28	Allocated-SIR Properties- SIR Management	1994	372	10	20	19	9	307	28
29	Allocated-SIR Properties- SIR Management	1993	634	3	20	32	29	555	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	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)		\$ 141,347	\$ 4,254		\$ 5,704	\$ 1,450	\$ 63,258	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg & Rehab Center

0037960

Report Period Beginning:

01/01/10

Ending:

12/31/10

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	\$ 703,006	\$ 10,786	\$ 92,704	\$ 81,918	10	\$ 394,369	71
72	Current Year Purchases	40,947	1,052	1,551	499	10	1,551	72
73	Fully Depreciated Assets	1,519,665		69	69	10	1,471,527	73
74								74
75	TOTALS	\$ 2,263,618	\$ 11,838	\$ 94,324	\$ 82,486		\$ 1,867,447	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 SIR Management	2010	\$ 2,288	\$ 172	\$ 172	\$	5	\$ 172	76
77										77
78										78
79										79
80	TOTALS			\$ 2,288	\$ 172	\$ 172	\$		\$ 172	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)	\$ 13,039,348	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 466,208	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 509,456	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 43,248	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,887,943	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 Related Organization 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: \$ 16,910 Description: Yes

(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	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			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	\$		\$	111,815	\$			\$	111,815	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				26,430					26,430	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				179,783					179,783	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 prescrpts				(9,907)		108,634			98,727	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>								50,670			50,670	13	
14	TOTAL			\$		\$	308,121	\$	159,304	\$		467,425	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 Park Nrsrg & Rehab Center# 0037960Report Period Beginning: 01/01/10Ending: 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	\$ 18,614	\$ 33,355	1
2	Cash-Patient Deposits	58,915	58,915	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	1,868,321	1,868,321	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	63,643	63,643	6
7	Other Prepaid Expenses	15,517	57,724	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>		176,586	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,025,010	\$ 2,258,544	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		7,203,566	14
15	Leasehold Improvements, at Historical Cost	1,983,926	1,983,926	15
16	Equipment, at Historical Cost	1,549,310	3,103,197	16
17	Accumulated Depreciation (book methods)	(1,629,714)	(5,046,485)	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>		104,500	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,903,522	\$ 7,648,704	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,928,532	\$ 9,907,248	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 347,586	\$ 347,586	26
27	Officer's Accounts Payable	1,000,000	1,000,000	27
28	Accounts Payable-Patient Deposits	59,728	59,728	28
29	Short-Term Notes Payable	1,527,811	1,527,811	29
30	Accrued Salaries Payable	271,565	271,565	30
31	Accrued Taxes Payable (excluding real estate taxes)	53,727	53,727	31
32	Accrued Real Estate Taxes(Sch.IX-B)		290,125	32
33	Accrued Interest Payable		47,472	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	20,500	20,500	35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule</u>			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,280,917	\$ 3,618,514	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,047,047	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)	\$	\$ 10,047,047	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,280,917	\$ 13,665,561	46
47	TOTAL EQUITY(page 18, line 24)	\$ 647,615	\$ (3,758,313)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,928,532	\$ 9,907,248	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 466,673	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 466,673	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	180,942	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 180,942	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)	\$ 647,615	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 8,731,887	1
2	Discounts and Allowances for all Levels	(371,809)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,360,078	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	806,720	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 806,720	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	120,689	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,036	19
20	Radiology and X-Ray	4,018	20
21	Other Medical Services	50,642	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 183,385	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	203	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 203	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	235,764	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 235,764	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,586,150	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,656,550	31
32	Health Care	3,586,746	32
33	General Administration	2,126,813	33
B. Capital Expense			
34	Ownership	1,449,081	34
C. Ancillary Expense			
35	Special Cost Centers	467,758	35
36	Provider Participation Fee	118,260	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,405,208	40
41	Income before Income Taxes (line 30 minus line 40)**	180,942	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 180,942	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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 Park Nrsg & Rehab Center**

0037960

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	1,901	2,086	\$ 86,689	\$ 41.56	1
2	Assistant Director of Nursing	1,833	2,017	68,982	34.20	2
3	Registered Nurses	15,433	16,056	406,550	25.32	3
4	Licensed Practical Nurses	28,359	30,535	747,395	24.48	4
5	CNAs & Orderlies	98,382	106,520	1,160,434	10.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,608	10,689	168,186	15.73	8
9	Activity Director	2,154	2,311	34,187	14.79	9
10	Activity Assistants	8,938	9,516	79,048	8.31	10
11	Social Service Workers	13,338	15,328	198,644	12.96	11
12	Dietician					12
13	Food Service Supervisor	1,815	2,600	39,160	15.06	13
14	Head Cook	6,018	6,850	65,677	9.59	14
15	Cook Helpers/Assistants	16,629	17,898	175,105	9.78	15
16	Dishwashers					16
17	Maintenance Workers	3,874	4,256	60,151	14.13	17
18	Housekeepers	22,280	23,827	236,169	9.91	18
19	Laundry	9,541	10,218	91,870	8.99	19
20	Administrator	1,994	2,086	97,580	46.78	20
21	Assistant Administrator	1,941	2,086	51,467	24.67	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,949	14,266	161,817	11.34	24
25	Vocational Instruction	1,816	1,816	7,380	4.06	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	6,499	7,023	155,330	22.12	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	265,302	287,984	\$ 4,091,821 *	\$ 14.21	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 19,646	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,416	10-03	37
38	Nurse Consultant	Monthly	46,656	10-03	38
39	Pharmacist Consultant	Monthly	13,601	10-03	39
40	Physical Therapy Consultant	656	36,984	10a-03	40
41	Occupational Therapy Consultant	113	6,477	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	123	6,726	10a-03	43
44	Activity Consultant	95	4,769	11-03	44
45	Social Service Consultant	66	3,814	12-03	45
46	Other(specify) <u>Food Service Dir</u>	Monthly	23,328	01-03	46
47	<u>Specialized Service Consultant</u>	Monthly	23,328	12-03	47
48	<u>Psychiatric MD Consultant</u>	Monthly	7,200	12-03	48
49	TOTAL (lines 35 - 48)	1,053	\$ 204,145		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	2,677	96,167	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,677	\$ 96,167		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13								
													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 Park Nrsg & Rehab Center

0037960

Report Period Beginning: 01/01/10

Ending: 12/31/10

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC= \$17,114, IL Assoc. HC= \$2592
- (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? 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. \$ 1,056 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. \$ 118,260
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. \$ 32,631 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (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? N/A
- 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? 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. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? N/A
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.