



Facility Name & ID Number Community Nursing & Rehabilitation Center

# 0044750 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	153	Skilled (SNF)	153	55,845	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	153	TOTALS	153	55,845	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	31,482	5,637	9,149	46,268	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,482	5,637	9,149	46,268	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.85%

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

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

F. Does the facility maintain a daily midnight census? None

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

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

I. On what date did you start providing long term care at this location?  
Date started 04/01/2000

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 04/01/2000 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 153 and days of care provided 6,034

Medicare Intermediary National Government Services

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 Community Nursing & Rehabilitation Center # 0044750 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
	<b>A. General Services</b>										
1	Dietary	329,761	65,621	8,613	403,995		403,995		403,995		1
2	Food Purchase		239,744		239,744		239,744	(18,096)	221,648		2
3	Housekeeping	236,891	7,635		244,526		244,526		244,526		3
4	Laundry	45,489	17,702		63,191		63,191		63,191		4
5	Heat and Other Utilities			203,951	203,951		203,951		203,951		5
6	Maintenance	53,169	28,159	76,821	158,149		158,149		158,149		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	665,310	358,861	289,385	1,313,556		1,313,556	(18,096)	1,295,460		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			39,100	39,100		39,100		39,100		9
10	Nursing and Medical Records	3,177,412	214,556	35,608	3,427,576		3,427,576		3,427,576		10
10a	Therapy			684,329	684,329		684,329		684,329		10a
11	Activities	125,895	4,146	3,360	133,401		133,401	1,500	134,901		11
12	Social Services	50,826		1,500	52,326		52,326	(1,500)	50,826		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,354,133	218,702	763,897	4,336,732		4,336,732		4,336,732		16
	<b>C. General Administration</b>										
17	Administrative	83,624			83,624		83,624		83,624		17
18	Directors Fees										18
19	Professional Services			201,456	201,456		201,456	(24,354)	177,102		19
20	Dues, Fees, Subscriptions & Promotions			86,747	86,747		86,747	250	86,997		20
21	Clerical & General Office Expenses	201,669	39,024	45,228	285,921		285,921	(25,731)	260,190		21
22	Employee Benefits & Payroll Taxes			623,028	623,028		623,028	12,791	635,819		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,230	5,230		5,230		5,230		24
25	Other Admin. Staff Transportation			6,579	6,579		6,579		6,579		25
26	Insurance-Prop.Liab.Malpractice			133,313	133,313		133,313	35,260	168,573		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	285,293	39,024	1,101,581	1,425,898		1,425,898	(1,784)	1,424,114		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,304,736	616,587	2,154,863	7,076,186		7,076,186	(19,880)	7,056,306		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number      Community Nursing & Rehabilitation Center      #0044750      Report Period Beginning:      01/01/10      Ending:      12/31/10

## 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	
	<b>D. Ownership</b>											
30	Depreciation			148,683	148,683		148,683	280,463	429,146			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			63,775	63,775		63,775	418,477	482,252			32
33	Real Estate Taxes							73,745	73,745			33
34	Rent-Facility & Grounds			738,025	738,025		738,025	(738,025)				34
35	Rent-Equipment & Vehicles			84,846	84,846		84,846		84,846			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,035,329	1,035,329		1,035,329	34,660	1,069,989			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		373,867	113,732	487,599		487,599		487,599			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			83,772	83,772		83,772		83,772			42
43	Other (specify):* <b>Non-Allowable Cos</b>	43,213		53,757	96,970		96,970	(96,970)				43
44	<b>TOTAL Special Cost Centers</b>	43,213	373,867	251,261	668,341		668,341	(96,970)	571,371			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,347,949	990,454	3,441,453	8,779,856		8,779,856	(82,190)	8,697,666			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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(12,791)	2		4
5	Telephone, TV & Radio in Resident Rooms	(9,129)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	138,442	30		9
10	Interest and Other Investment Income	(1,649)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(97)	43		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	(14,608)	43		18
19	Entertainment				19
20	Contributions	(250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(24,354)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(10,021)	43		24
25	Fund Raising, Advertising and Promotional	(12,716)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(9,564)	43		28
29	Other-Attach Schedule See Pg 5A	(58,860)	Var		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (15,597)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	(66,593)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (66,593)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (82,190)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Community Nursing & Rehabilitation Center

ID# 0044750

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1		\$		1
2	Labs-Part A	(3,637)	43	2
3	Café Income	(4,125)	2	3
4	Vending/Soda	(20)	43	4
5	Travel & Seminar		24	5
6	Bank Fees		43	6
7	Cable TV	(2,844)	43	7
8	Food Purchase		2	8
9	Office Supplies	(16,632)	21	9
10	Real Estate Taxes		33	10
11	Admissions & Marketing	(43,213)	39	11
12	EE Benefits	12,791	22	12
13	Guest Meals	(1,180)	2	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	<b>Total</b>	(58,860)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark and Chana Weldler	29.50	Pine Acres Rehab & Living Center, LLC	DeKalb	Community Nursing & Rehab Realty, LLC		Real Estate
Steve and Bluma Jeremias	29.50					
Malka Mermelstein	.50					
Herman Mermelstein	.50			Pine Acres Realty, LLC		Real Estate
Joseph Neumann	30.00					
Hirsch Wolf	10.00					

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	6 Building - Repairs & Mtce	\$	Community Nursing & Rehab Realty, LLC		\$		1	
2	V	21 Bank Fees		Community Nursing & Rehab Realty, LLC		30	30	2	
3	V	26 Insurance		Community Nursing & Rehab Realty, LLC		35,260	35,260	3	
4	V	30 Depreciation		Community Nursing & Rehab Realty, LLC		142,021	142,021	4	
5	V	32 Interest		Community Nursing & Rehab Realty, LLC		420,126	420,126	5	
6	V	33 Real Estate Tax		Community Nursing & Rehab Realty, LLC		73,745	73,745	6	
7	V	20 Licenses		Community Nursing & Rehab Realty, LLC		250	250	7	
8	V	34 Building Rent	738,025	Community Nursing & Rehab Realty, LLC			(738,025)	8	
9	V			Community Nursing & Rehab Realty, LLC				9	
10	V			Costs/Revenue listed are pulled from RE trial balance line				10	
11	V			8000, 8200, and 8500				11	
12	V							12	
13	V							13	
14	Total		\$ 738,025			\$ 671,432	\$ *	(66,593)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Community Nursing & Rehabilitation Cente # 0044750 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	Steve Jeremias	Administrator	Administrative	29.50	60,000	25	50.00		\$	1
2	Mark Weldler	CFO	Finance	29.50	60,000	25	50.00			2
3										3
4										4
5	* Steve Jermias and Mark Weldler each received \$60,000 from Pine Acres.									5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Community Nursing & Rehabilitation Center # 0044750 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 N/A  
 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 Community Nursing & Rehabilitation Center # 0044750 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			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1																			
2																			
3	Cambridge Realty	X	Mortgage	\$43,339.00	03/20/08	7,267,500	7,014,875	02/20/49	0.0595	415,470									
4																			
5																			
<b>Working Capital</b>																			
6																			
7	Brickyard Bank	X	Working Capital	Varies	10/01/08	1,000,000	805,912	09/21/09	0.0525	63,774									
8																			
9	<b>TOTAL Facility Related</b>			\$43,339.00		\$ 8,267,500	\$ 7,820,787			\$ 479,244									
<b>B. Non-Facility Related*</b>																			
10																			
11										(1,649)									
12										4,657									
13																			
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ 3,008									
15	<b>TOTALS (line 9+line14)</b>					\$ 8,267,500	\$ 7,820,787			\$ 482,252									

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																						
1. Real Estate Tax accrual used on 2009 report.			\$ <b>112,000</b>	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.)	2009		\$ <b>92,745</b>	2																				
3. Under or (over) accrual (line 2 minus line 1).			\$ <b>(19,255)</b>	3																				
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ <b>93,000</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	6																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ <b>73,745</b>	7																				
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2005	<u>115,705</u>	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2009</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		<b>FOR BHF USE ONLY</b>			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
<b>FOR BHF USE ONLY</b>																								
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																					
	2006	<u>114,973</u>	9																					
	2007	<u>118,575</u>	10																					
	2008	<u>111,973</u>	11																					
	2009	<u>92,745</u>	12																					
<b>Real estate tax accrual based on a portion of prior years tax bill</b>																								

**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**



**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 62,087 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Two

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Use</u>	<u>164,335</u>	<u>2000</u>	<u>\$ 453,622</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>164,335</b>		<b>\$ 453,622</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

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# 0044750

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	153	2000	1986	\$ 4,184,589	\$	40	\$ 104,615	\$ 104,615	\$ 1,124,617	4
5										5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	CABLE	2000	2000	4,305	108	40	108		1,161	9
10	ELEVATOR DOOR	2000	2000	4,389	110	40	110		1,173	10
11	PARKING LOT	2000	2000	38,200	955	40	955		10,187	11
12	LANDSCAPING	2000	2000	8,736	218	40	218		2,307	12
13	SIGN	2000	2000	4,541	114	40	114		1,206	13
14	ARCHITECT FEES	2000	2000	3,060	77	40	77		825	14
15	DOOR LOCK	2000	2000	2,248	56	40	56		593	15
16	CLOSETS	2000	2000	7,729	193	40	193		2,010	16
17	COVE BASE	2000	2000	4,459	111	40	111		1,138	17
18	HANDRAILS AND KICKPLATES	2000	2000	15,146	379	40	379		3,885	18
19	LIGHTING	2000	2000	65,796	1,645	40	1,645		16,861	19
20	TILE	2000	2000	2,317	58	40	58		594	20
21	FLOORING	2000	2000	16,378	409	40	409		4,143	21
22	EXIT DOORS	2000	2000	1,598	40	40	40		410	22
23	WINDOW AND CUBICLE TREATMENTS	2000	2000	34,021	851	40	851		8,723	23
24	LIGHTING	2000	2000	1,729	43	40	43		441	24
25	CARPETING	2000	2000	27,139	678	40	678		6,950	25
26	FIRE PANEL	2000	2000	4,500	113	40	113		1,158	26
27	NURSE'S STATION	2000	2000	8,913	223	40	223		2,267	27
28	DOOR HANDLES	2000	2000	1,644	41	40	41		417	28
29	CUBICLE TRACK	2000	2000	915	23	40	23		232	29
30	MOTOR	2000	2000	13,276	332	40	332		3,486	30
31	STOVE HOODS	2000	2000	1,429	36	40	36		363	31
32	COVER BASE - RESIDENTS' ROOMS	2001	2001	865	87	10	87		862	32
33	CERAMIC TILES	2001	2001	10,930	1,093	10	1,093		10,839	33
34	CEILING & LIGHTING	2001	2001	9,063	906	10	906		8,885	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	RENOVATIONS - THERAPY ROOM	2001	\$ 10,558	\$ 1,056	10	\$ 1,056	\$	\$ 10,473	37
38	TILE & COVE BASE - BASEMENT	2001	2,327	233	10	233		2,330	38
39	SHAMPOO STATION	2001	5,431	543	10	543		5,385	39
40	COVE BASE - SECOND FLOOR	2001	1,699	170	10	170		1,686	40
41	WALLPAPER/COVEBASE/CARPETING/LIGHTING	2001	1,403	140	10	140		1,389	41
42	ABS PUMP	2001	11,908	1,191	10	1,191		11,811	42
43	CARPETING	2001	14,572	1,457	10	1,457		14,449	43
44	FLOORING	2001	1,320	132	10	132		1,309	44
45	2ND FLOOR RENOVATIONS	2001	38,875	3,888	10	3,888		37,908	45
46	AVERY	2001	2,419	242	10	242		2,359	46
47	KITCHEN - COOLING AIR UNIT	2001	2,275	228	10	228		2,242	47
48	WALLCOVERINGS	2001	12,289	1,229	10	1,229		12,289	48
49	SIGNAGE/ELECTRIC BALLAST (ADMISSIONS OFFICE)	2001	3,131	313	10	313		3,026	49
50	ROOM CURTAIN DIVIDER	2001	2,003	200	10	200		1,934	50
51	HANDRAILS & BUMPER GUARDS	2001	17,855	1,786	10	1,786		17,264	51
52	FIRE ALARM TRANSFORMER	2001	1,715	172	10	172		1,662	52
53	TEMP CONTROL ON AIR HANDLER	2001	9,519	952	10	952		9,203	53
54	COVEBASE/LANDSCAPING/LIGHTING/FLOORING	2001	2,642	264	10	264		2,552	54
55	LIGHTING - CORRIDORS & RESIDENT ROOMS	2001	20,544	2,054	10	2,054		19,684	55
56	NEW BEARING & SHAFT	2001	1,402	140	10	140		1,330	56
57	DIALYSIS ROOM RENOVATIONS	2001	23,351	2,335	10	2,335		21,210	57
58	ASPHALT SEALCOATING & STRIPING	2001	1,405	141	10	141		1,316	58
59	KITCHEN TILE	2001	930	93	10	93		860	59
60	SEPTIC TANK PUMPS	2001	13,862	1,386	10	1,386		12,821	60
61	CARPETING	2001	5,729	573	10	573		5,491	61
62	PAINTING & WALLPAPER	2001	20,440	2,044	10	2,044		20,440	62
63	PAINTING & WALLPAPER	2001	11,875	1,188	10	1,188		11,583	63
64	PAINTING & WALLPAPER	2001	4,500	450	10	450		4,313	64
65	NEW DOORS	2002	1,731	173	10	173		1,471	65
66	MURAL FOR SECOND FLOOR DINING ROOM	2002	7,000	700	10	700		5,950	66
67	NEW TROUGH IN LAUNDRY ROOM	2002	6,300	630	10	630		5,355	67
68	WINDOW MOLDINGS	2002	210	21	10	21		179	68
69	NEW THRESHHOLDS	2002	205	21	10	21		178	69
70	TOTAL (lines 4 thru 69)		\$ 4,739,340	\$ 35,044		\$ 139,659	\$ 104,615	\$ 1,467,185	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,739,340	\$ 35,044		\$ 139,659	\$ 104,615	\$ 1,467,185	1
2	NEW PVC PIPING IN KITCHEN	2002	1,320	132	10	132		1,122	2
3	UPGRADE BACKFLOW SYSTEM	2002	1,695	170	10	170		1,445	3
4	ALARM FOR RAMP EXIT	2002	1,443	144	10	144		1,224	4
5	FLOORING IN ELEVATOR	2002	856	86	10	86		731	5
6	CORNER GUARDS/WATER SOFTENER	2002	1,328	133	10	133		1,130	6
7	NEW DRAINAGE PIPES - DISPOSAL	2002	9,985	999	10	999		8,491	7
8	CORNER GUARDS	2003	276	28	10	28		224	8
9	UPGRADE DIALYSIS ROOM	2003	28,103	2,810	10	2,810		22,480	9
10	NEW AWNINGS FOR PATIO	2003	3,940	394	10	394		3,152	10
11	INSTALL GREASE TRAP IN KITCHEN	2003	3,250	325	10	325		2,600	11
12	NEW COIL FOR AIR HANDLER	2003	3,493	349	10	349		2,792	12
13	INSTALL LASER EYE ON ELEVATOR	2003	1,590	159	10	159		1,272	13
14	UPGRADE DIALYSIS ROOM	2004	30,778	3,078	10	3,078		21,546	14
15	NEW ROOF	2004	8,600	860	10	860		6,020	15
16	REMODEL VESTIBULE, NEW FLOORING	2004	10,044	1,004	10	1,004		7,028	16
17	INSTALL NEW SMOKE DETECTORS	2004	4,911	491	10	491		3,437	17
18	NEW OXYGEN ROOM	2004	5,688	569	10	569		3,983	18
19	NEW ELEVATOR TANK, PUMP AND MOTOR	2004	11,960	1,196	10	1,196		8,372	19
20	ROOF REPLACEMENT	2005	5,800	580	10	580		3,190	20
21	WIRE GLASS FOR RECEPTION WINDOW	2005	1,348	135	10	135		745	21
22	NEW CEMENT WALKWAYS	2005	2,400	240	10	240		1,320	22
23	NEW WALL HUNG SINK	2006	3,410	341	10	341		1,363	23
24	MOTOR FOR A/C	2006	664	66	10	66		264	24
25	NEW PUMP SYSTEM	2006	5,108	511	10	511		2,043	25
26	NEW HOT WATER HEATER	2006	7,998	800	10	800		3,200	26
27	SOLID STATE STARTER	2006	3,900	390	10	390		1,560	27
28	PUMP	2006	1,553	155	10	155		619	28
29	NEW FIRE ALARM	2006	6,800	680	10	680		2,720	29
30	NEW PUMP FOR BASEMENT A/C	2006	988	99	10	99		395	30
31	PAVE PARKING LOT	2006	3,500	350	10	350		1,400	31
32	NEW TIME CLOCK	2006	4,345	435	10	435		1,739	32
33	REPLACE HVAC ROOF TOP UNIT	2007	3,511	351	10	351		1,229	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,919,925	\$ 53,104		\$ 157,719	\$ 104,615	\$ 1,586,021	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 4,919,925	\$ 53,104		\$ 157,719	\$ 104,615	\$ 1,586,021	1
2	BALANCE OF TIME CLOCK	2007	4,345	434	10	434		1,519	2
3	HOT WATER HEATER	2007	9,212	921	10	921		3,224	3
4	SECURITY CAMERAS	2008	5,458	546	10	546		1,365	4
5	RELOCATE GAS LINE	2008	21,900	2,190	10	2,190		5,475	5
6	FRONT & BACK LANDSCAPING	2008	33,000	3,300	10	3,300		8,250	6
7									7
8	Architect Services	2009	29,257	2,926	10	2,926		4,389	8
9	Roof	2009	230,100	23,010	10	23,010		34,515	9
10	Construction Period Interest	2009	32,240	3,224	10	3,224		4,836	10
11	1st floor resident room baths - remove existing vinyl floor,								11
12	floor prep, installation of sheet vinyl, ceramic tile	2009	22,546	2,255	10	2,255		3,382	12
13	1st floor dining room - remove existing cove base and sheet								13
14	vinyl, floor prep, pvt install, pvt wallcovering	2009	32,001	3,200	10	3,200		4,800	14
15	Activity room - wall covering, remove cove base, install pvt &								15
16	cove base, cornices, custom built in computer work station,								16
17	remove existing ceiling tile, furnish & install new acoustic								17
18	ceiling tile, furnish & install new can lights	2009	20,443	2,044	10	2,044		3,066	18
19	Shower room - install 4 shower stalls, remove existing cove								19
20	base & sheet vinyl, install new ceramic tile	2009	43,873	4,387	10	4,387		6,581	20
21	Basement corridor - cove base, flooring, paint doors & frames,								21
22	wallpaper purchase & installation	2009	46,436	4,644	10	4,644		6,966	22
23	Therapy room - wallcovering, remove existing cove base and								23
24	vct installation of pvt, glue down carpet, remove cinder-								24
25	block wall and office separating OT & PT rooms, demo of								25
26	old and installation of new acoustical ceiling	2009	30,482	3,048	10	3,048		4,572	26
27	Foyer - remove old flooring, install new ceramic flooring &								27
28	pedimat, wallcovering	2009	12,181	1,218	10	1,218		1,827	28
29	Lobby - remove old cove base and flooring, install new ceramic								29
30	tile and cove base, wallcovering, built in reception desk,								30
31	remove mirror, door, frame & glass. Install new moldings,								31
32	remove existing receptionist wall and rebuild wall, re-								32
33	install door 3 feet from current location	2009	34,706	3,471	10	3,471		5,206	33
34	TOTAL (lines 1 thru 33)		\$ 5,528,105	\$ 113,922		\$ 218,537	\$ 104,615	\$ 1,685,994	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,528,105	\$ 113,922		\$ 218,537	\$ 104,615	\$ 1,685,994	1
2	<b>Building Facade &amp; Renovation</b>								2
3	- General requirements	2009	19,795	1,980	10	1,980		2,970	3
4	- Permits	2009	5,000	500	10	500		750	4
5	- Excavation and site demolition	2009	22,626	2,263	10	2,263		3,394	5
6	- Asphalt Patching	2009	5,928	593	10	593		889	6
7	- Mansard and patio canopy demolition	2009	9,300	930	10	930		1,395	7
8	- Concrete work	2009	23,807	2,381	10	2,381		3,571	8
9	- Brick pavers	2009	13,440	1,344	10	1,344		2,016	9
10	- Masonry columns & Screen wall	2009	16,190	1,619	10	1,619		2,429	10
11	- Steel	2009	9,700	970	10	970		1,455	11
12	- Wood fencing	2009	1,580	158	10	158		237	12
13	- Pylon Sign	2009	8,000	800	10	800		1,200	13
14	- Room framing and sheathing	2009	81,769	8,177	10	8,177		12,265	14
15	- Cut and patch existing roofing for new construction	2009	17,310	1,731	10	1,731		2,597	15
16	- Roofing and sheetmetal	2009	40,835	4,084	10	4,084		6,126	16
17	- Electrical	2009	4,150	415	10	415		623	17
18	- Dry fire sprinkler system	2009	7,000	700	10	700		1,050	18
19	- Duct demolition	2009	2,160	216	10	216		324	19
20	- Homosote sheathing	2009	7,549	755	10	755		1,132	20
21	- Eifs	2009	13,350	1,335	10	1,335		2,003	21
22	- Fypon Moldings	2009	6,790	679	10	679		1,019	22
23	- Painting	2009	3,400	340	10	340		510	23
24	- Main exfrance roof tower	2009	47,588	4,759	10	4,759		7,138	24
25	- Asphalt sidewalk on north side of bldg	2009	4,920	492	10	492		738	25
26	- Landscaping	2009	18,000	1,800	10	1,800		2,700	26
27	- Landscape demo	2009	5,566	557	10	557		835	27
28	- Insurance	2009	3,562	356	10	356		534	28
29	- General contractor fee	2009	13,685	1,369	10	1,369		2,053	29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,941,105	\$ 155,222		\$ 259,837	\$ 104,615	\$ 1,747,944	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 5,941,105	\$ 155,222		\$ 259,837	\$ 104,615	\$ 1,747,944	1
2	1st floor elevator lobby - remove old flooring and install new								2
3	pvt tile, wallcovering	2009	2,699	270	10	270		405	3
4	1st floor corridor - corner guard, remove old and install new								4
5	wood look pvt flooring and carpet, wallcovering	2009	55,531	5,553	10	5,553		8,330	5
6	1st floor wallcovering and paint	2009	38,491	3,849	10	3,849		5,774	6
7	2nd floor shower rooms - remove existing ceramic tile, furnish								7
8	and install new ceramic tile	2009	7,067	707	10	707		1,060	8
9	1st floor resident rooms - cove base, built in double wardrobe,								9
10	remove old wallpaper and glue, paint ceilings, walls, doors								10
11	and radiators, custom built in wardrobes, cornices and								11
12	cubicle curtains	2009	159,255	15,926	10	15,926		23,889	12
13									13
14									14
15	Landmark-building facade renovation	2009	9,419	942	10	942		1,413	15
16	Satellite TV-Installation and wiring	2009	9,000	900	10	900		1,350	16
17	Architect Fees	2009	713	71	10	71		107	17
18	Sprinkler System	2009	134,000	13,400	10	13,400		20,100	18
19	Window Treatments	2009	44,355	4,436	10	4,436		6,654	19
20	Alzheimers Nurses Station Remodel	2009	18,328	1,833	10	1,833		2,749	20
21	Adjust for accounts payable invoice	2009	(23,592)						21
22									22
23	Pump Motor	2010	7,004	350	10	350		350	23
24	Telephone Paging System	2010	7,047	88	40	88		88	24
25	Wanderguard	2010	12,289	154	40	154		154	25
26	2nd Floor Common Area Flooring	2010	6,860	343	10	343		343	26
27									27
28									28
29	Adjust book depreciation to financial statements			(175,848)			175,848		29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,429,571	\$ 28,194		\$ 308,657	\$ 280,463	\$ 1,820,708	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	\$ 2,413,594	\$ 118,793	\$ 118,793	\$	10-40	\$ 1,103,757	71
72	Current Year Purchases	33,920	1,696	1,696		10	1,696	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,447,514	\$ 120,489	\$ 120,489	\$		\$ 1,105,453	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	1988 Ford Econoline	2000	\$ 3,255	\$	\$	\$		\$ 3,255	76
77										77
78										78
79										79
80	TOTALS			\$ 3,255	\$	\$	\$		\$ 3,255	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,333,962	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 148,683	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 429,146	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 280,463	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,929,416	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

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

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

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: \$ 77,423 Description: See attached Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Administrative</u>	<u>2004 Toyota Avalo9n</u>	\$ <u>619.00</u>	\$ <u>7,423</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>619.00</u>	\$ <u>7,423</u>	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.

Community Nursing & Rehabilitation Center, LLC

Provider #: 0044750

12/31/2010

Schedule 14A

Sch 12, Sec B, Line 16 - Detail of Movable Rental Equipment

Description	Amount
Non-medical equipment	48,008
Computer Equipment	124
Miscellaneous Rental	1,509
Copiers	26,937
Dues	845
TOTAL	<u>77,423</u>

**SEE ACCOUNTANTS COMPILATION REPORT**

**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

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

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

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	3,836	\$ 276,226	\$	3,836	\$ 276,226	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,564	112,580		1,564	112,580	2
3	Licensed Recreational Therapist	10A(3)	hrs		4,104	295,523		4,104	295,523	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	39(2)	# of prescripts				333,299		333,299	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)					40,568		40,568	12
13	Other (specify): <u>Dialysis Services</u>	39(3)				113,732			113,732	13
14	<b>TOTAL</b>			\$	9,504	\$ 798,061	\$ 373,867	9,504	\$ 1,171,928	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 Community Nursing & Rehabilitation Center

# 0044750

Report Period Beginning: 01/01/10

Ending: 12/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 412,810	\$ 419,231	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>-0-</u> )	1,147,720	1,147,720	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	116,990	125,774	6
7	Other Prepaid Expenses	61,814	61,814	7
8	Accounts Receivable (owners or related parties)	213,798	184,969	8
9	Other(specify): <u>Employee Loans</u>		326,356	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,953,132	\$ 2,265,864	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		453,622	13
14	Buildings, at Historical Cost		4,184,589	14
15	Leasehold Improvements, at Historical Cost	1,326,612	2,244,982	15
16	Equipment, at Historical Cost	1,173,219	2,450,769	16
17	Accumulated Depreciation (book methods)	(1,591,148)	(2,929,416)	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 (spe <u>Other L-T Assets</u> )	213,125	213,125	22
23	Other(specify): <u>Mortgage Costs, Net</u>		165,519	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,121,808	\$ 6,783,190	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,074,940	\$ 9,049,054	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 527,084	\$ 527,084	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		105,528	29
30	Accrued Salaries Payable	24,117	24,117	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,739	2,739	31
32	Accrued Real Estate Taxes(Sch.IX-B)		93,000	32
33	Accrued Interest Payable	6,212	40,994	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	334,496	334,496	36
37	<u>See Schedule 17A</u>	369,875	369,875	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,264,523	\$ 1,497,833	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	805,912	805,912	39
40	Mortgage Payable		6,909,347	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44	<u>Other L-T Liabilities</u>	4,855	4,855	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 810,767	\$ 7,720,114	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,075,290	\$ 9,217,947	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 999,650	\$ (168,893)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,074,940	\$ 9,049,054	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/10-12/31/10

Schedule 17A

Other Current Liabilities

<b>Line 36</b>	<b><u>Operating</u></b>	<b><u>After Consolidation</u></b>	<b>Line 37</b>	<b><u>Operating</u></b>	<b><u>After Consolidation</u></b>
Insurance Payable	(97,847)	(97,846)	Due To/From Pine Acres Rehab	(204,192)	(204,192)
Due to State	(197,991)	(197,991)	Advance Billing	(165,683)	(165,683)
Resident Credit Balances	(38,658)	(38,657)	Total	<u>(369,875)</u>	<u>(369,875)</u>
Total	<u>(334,496)</u>	<u>(334,494)</u>			

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>408,779</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Period Adjustment</b>	<b>(4)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>408,775</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>625,054</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(34,179)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>590,875</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>999,650</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 9,242,827	1
2	Discounts and Allowances for all Levels	(1,773,821)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 7,469,006</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,474,492	6
7	Oxygen	40,675	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,515,167</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	4,125	12
13	Barber and Beauty Care	1,184	13
14	Non-Patient Meals	1,180	14
15	Telephone, Television and Radio	9,129	15
16	Rental of Facility Space		16
17	Sale of Drugs	309,939	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,208	19
20	Radiology and X-Ray	5,677	20
21	Other Medical Services	53,448	21
22	Laundry	935	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 406,825</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	555	24
25	Interest and Other Investment Income***	1,444	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 1,999</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Other Revenue</u>	11,913	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 11,913</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 9,404,910</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,313,556	31
32	Health Care	4,336,732	32
33	General Administration	1,425,898	33
<b>B. Capital Expense</b>			
34	Ownership	1,035,329	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	584,569	35
36	Provider Participation Fee	83,772	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 8,779,856</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>625,054</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 625,054</b>	<b>43</b>

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

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

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

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

Facility Name & ID Number Community Nursing & Rehabilitation Center

# 0044750

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	1,496	1,640	\$ 70,472	\$ 42.97	1
2	Assistant Director of Nursing	2,758	2,973	41,970	14.12	2
3	Registered Nurses	23,516	25,611	866,262	33.82	3
4	Licensed Practical Nurses	17,312	18,702	398,976	21.33	4
5	CNAs & Orderlies	90,251	95,338	1,407,396	14.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,004	2,160	40,684	18.84	9
10	Activity Assistants	10,344	10,935	85,211	7.79	10
11	Social Service Workers	2,734	2,900	50,826	17.53	11
12	Dietician	1,896	2,160	41,226	19.09	12
13	Food Service Supervisor	2,945	3,218	43,443	13.50	13
14	Head Cook	11,298	12,339	95,917	7.77	14
15	Cook Helpers/Assistants	13,014	13,713	149,175	10.88	15
16	Dishwashers					16
17	Maintenance Workers	3,233	3,529	53,169	15.07	17
18	Housekeepers	22,181	24,376	236,891	9.72	18
19	Laundry	4,957	5,403	45,489	8.42	19
20	Administrator	1,232	1,304	83,624	64.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,254	14,649	201,669	13.77	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	2,760	3,131	26,389	8.43	31
32	Other Health C: SCH20A	21,200	23,115	365,947	15.83	32
33	Other(specify) Marketing	1,936	2,160	43,213	20.01	33
34	TOTAL (lines 1 - 33)	250,321	269,356	\$ 4,347,949 *	\$ 16.14	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	\$ 8,613	1(3)	35
36	Medical Director	Monthly	39,100	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant	60	841	10(3)	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	16	3,360	11(3)	44
45	Social Service Consultant	25	1,500	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	101	\$ 53,414		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	237	\$ 12,565	10(3)	50
51	Licensed Practical Nurses	555	22,202	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	792	\$ 34,767		53

SEE ACCOUNTANTS' COMPILATION REPORT

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/10-12/31/10

Schedule 20A

Staffing & Salary

<u>Description</u>	<u>Hours Worked</u>	<u>Hours Paid</u>	<u>Amount</u>
MDS Coordinator	3036	3198	106,767
Restorative Aides	13361	14416	174,568
Treatment Nurse	1844	2097	59,880
Nursing Admin	2959	3404	24,732
	<u>21,200</u>	<u>23,115</u>	<u>365,947</u>

**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	
Larry Banks	Adminstrator	0	\$ 83,624	Workers' Compensation Insurance	\$ 121,746	IDPH License Fee	\$	
				Unemployment Compensation Insurance	24,763	Advertising: Employee Recruitment	2,521	
				FICA Taxes	345,123	Health Care Worker Background Check		
				Employee Health Insurance	121,071	(Indicate # of checks performed <u>156</u> )	1,876	
				Employee Meals	12,791	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		IL Council LTC Dues	11,552	
				Flowers	112	Recruitment Expense	66,000	
				Uniform Expense	4,180	Miscellaneous Dues & Subscriptions	714	
				Other Employee Benefits	6,033	See Schedule B	4,334	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 83,624	TOTAL (agree to Schedule V, line 22, col.8)		\$ 86,997		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
			\$				Yellow page advertising ( )	
							TOTAL (agree to Sch. V, line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				\$	
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
RSM McGladrey, Inc.	Accounting		\$ 72,110	N/A			Out-of-State Travel	\$
E-Health Solutions	Billing Consultant		5,448					
MDI Achieve	Computer Consultant		26,978				In-State Travel	
Innovative LTC Solutions	Software Company		21,437					
Achieve Accreditation	Software Company		1,770				Seminar Expense	
Meyer Magence	Payroll Services		375				See Schedule C	5,230
Paylocity	Unemployment Consult		8,985					
Personnel Planners	Electronic Health Records		2,744				Entertainment Expense ( )	
See Schedule 21D	Professional Services		29,574				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 5,230
See Schedule 21A	Legal		32,035					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 201,456	TOTAL		\$		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/09-12/31/09

Schedule 21A

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>		
Law Offices of Abraham Gutnicki	Legal	1,500	From Sch V L19 C3	201,456
Much Shelist	Legal	5,870	Nonallowable legal expense	<u>(24,354)</u>
Rubin & Norris	Legal (out of period)	3,110	To Sch V L19 C8	<u>177,102</u>
Foote, Meyers, Mielke & Flowers	Legal (collection)	21,244		
Adjustment		<u>311</u>		
To Page 21C		<u><u>32,035</u></u>		

SEE ACCOUNTANTS' COMPILATION REPORT

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/10-12/31/10

Schedule 21B

Dues, Fees, Subscriptions and Promotions

<u>Description</u>	<u>Amount</u>
Dupage County Health	850
Illinois Secretary of State	250
Illinois Department of Public Health	2,984
Contributions	250
	<u>4,334</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/10-12/31/10

Schedule 21C

Seminar Expense

Date	Person Attending	Title	Vendor	Seminar Title	Location	Amount
23-Feb	Beverly Peck	ADON	III Council LTC	Fall	Oak Lawn IL	95.00
24-Feb	Steve Jeremias	ADMIN	III Council LTC	Fall	Skokie IL	95.00
4-May	Beverly Peck	ADON	III Council LTC	MDS 3.0	Naperville, IL	175.00
4-May	Barbara Boske Crane	Activ	III Council LTC	MDS 3.0	Naperville, IL	175.00
4-May	Antonio Brown	Rest Dir	III Council LTC	MDS 3.0	Naperville, IL	175.00
17-Jun	Sharon Feldmann	MDS	III Council LTC	MDS 3.0	Naperville, IL	175.00
4-May	Jayne Burns	WCC	III Council LTC	MDS 3.0	Naperville, IL	175.00
17-Jun	Joe Reyes	Soc Ser	III Council LTC	MDS 3.0	Naperville, IL	175.00
17-Jun	Sherri Walton Peterson	Activ	III Council LTC	MDS 3.0	Naperville, IL	175.00
17-Jun	Raul Gachuz	Dietary	III Council LTC	MDS 3.0	Naperville, IL	175.00
5/25/2010	Steve Jeremias	Admin	III Council LTC	MDS 3.0	Skokie IL	175.00
6/17/2011	Karen Milroy	Caer Plan Cr	III Council LTC	MDS 3.0	Naperville, IL	175.00
6/17/2011	Darly Laird	Restorative	III Council LTC	MDS 3.0	Naperville, IL	175.00
6/17/2011	Dan Phalen	Dietary	III Council LTC	MDS 3.0	Naperville, IL	175.00
6/17/2011	Corrin Tierney	Activities	III Council LTC	MDS 3.0	Naperville, IL	175.00
6/17/2011	Sarah Davis	Dementia	III Council LTC	MDS 3.0	Naperville, IL	175.00
6/17/2011	Deb Wilson	Soc Services	III Council LTC	MDS 3.0	Naperville, IL	175.00
30-Nov	Larry Banks	Admin	thcare Information Net	SNF PPS upd:	Naperville, IL	179.00
30-Nov	Louisa Beltran	DON	thcare Information Net	SNF PPS upd:	Naperville, IL	179.00
30-Nov	Fawn Beck	MDS	thcare Information Net	SNF PPS upd:	Naperville, IL	179.00
30-Nov	Acel Baltazar	MDS	thcare Information Net	SNF PPS upd:	Naperville, IL	179.00
30-Nov	Karen Denecke	Accting	thcare Information Net	SNF PPS upd:	Naperville, IL	179.00
27-Oct	Larry Banks	Admin	thcare Information Net	MDS 3.0	Naperville, IL	179.00

27-Oct	Louisa Beltran	DON	thcare Information Net MDS 3.0	Naperville, IL	179.00
27-Oct	Fawn Beck	MDS	thcare Information Net MDS 3.0	Naperville, IL	179.00
27-Oct	Acel Baltazar	MDS	thcare Information Net MDS 3.0	Naperville, IL	179.00
27-Oct	Karen Denecke	Accting	thcare Information Net MDS 3.0	Naperville, IL	179.00
18-Nov	Jayne Burns	WCC	Ill Council LTC WCC MDS 3.0	Naperville IL	175.00
18-Nov	Bernadette Bentain	RN	Ill Council LTC WCC MDS 3.0	Naperville IL	175.00
Apr-11	Sherry Walton Peterson	Activities	Northern Ill Act Profes Activities Upd	De Kalb , IL	25.00
Sep-10	Sherry Walton Peterson	Activities	IAPA	IAPA ConfererArlington Heights, IL	250.00
					5,230.00

**SEE ACCOUNTANTS COMPILATION REPORT**

Community Nursing & Rehabilitation Center, LLC

Provider # 0044750

1/1/09-12/31/09

Schedule 21D

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Allscripts	Professional	2,912
Medifax	Software Maintenance	1,021
Ivans	Software Maintenance	1,961
Singer Networks	Software Maintenance	1,342
Misc Software	Software Maintenance	137
Singer Networks	Hardware Maintenance	20009
Information Controls, Inc.	Hardware Maintenance	2254
Adjustment to book		-62
		<u>29,574</u>

**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							N/A													
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$								

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Community Nursing &amp; Rehabilitation Center

# 0044750

Report Period Beginning:

01/01/10

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? Yes  
If YES, give association name and amount. Illinois Council -LTC - 11,552
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10-40 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 4,880 Line 10(2)
- (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. \$ 83,772  
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. \$ 12,791 Has any meal income been offset against related costs? Y Indicate the amount. \$ 1,180
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: NA
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? es
- (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