

Facility Name & ID Number St James Manor & Villa

0050260 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	<u>110</u>	Skilled (SNF)	<u>110</u>	<u>40,150</u>	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	<u>110</u>	TOTALS	<u>110</u>	<u>40,150</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
		8	SNF	<u>12,363</u>	<u>6,268</u>	
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,363</u>	<u>6,268</u>	<u>10,696</u>	<u>29,327</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.04%

D. How many bed-hold days during this year were paid by the Department? 0 (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 03/01/09

J. Was the facility purchased or leased after January 1, 1978?
YES Date 03/01/09 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 110 and days of care provided 10,291

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **St James Manor & Villa** # **0050260** 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	364,178	64,192	51,304	479,674	479,674	(161,035)	318,639			1
2	Food Purchase		328,777		328,777	328,777	(112,514)	216,263			2
3	Housekeeping	195,357	97,961		293,318	293,318	(103,513)	189,805			3
4	Laundry		5,772		5,772	5,772	(1,947)	3,825			4
5	Heat and Other Utilities			254,863	254,863	254,863	(89,942)	164,921			5
6	Maintenance	130,131	26,594	151,493	308,218	308,218	(100,952)	207,266			6
7	Other (specify):*						1,143	1,143			7
8	TOTAL General Services	689,666	523,296	457,660	1,670,622	1,670,622	(568,760)	1,101,862			8
	B. Health Care and Programs										
9	Medical Director			27,000	27,000	27,000		27,000			9
10	Nursing and Medical Records	2,390,069	73,083	11,315	2,474,467	2,474,467	(487,286)	1,987,181			10
10a	Therapy										10a
11	Activities	137,484	26,036		163,520	163,520	(55,139)	108,381			11
12	Social Services	89,476			89,476	89,476	(30,176)	59,300			12
13	CNA Training										13
14	Program Transportation			6,189	6,189	6,189	(2,087)	4,102			14
15	Other (specify):*						2,893	2,893			15
16	TOTAL Health Care and Programs	2,617,029	99,119	44,504	2,760,652	2,760,652	(571,795)	2,188,857			16
	C. General Administration										
17	Administrative	181,602		486,041	667,643	667,643	(311,926)	355,717			17
18	Directors Fees										18
19	Professional Services			66,953	66,953	66,953	(22,580)	44,373			19
20	Dues, Fees, Subscriptions & Promotions			64,295	64,295	64,295	(46,889)	17,406			20
21	Clerical & General Office Expenses	305,962	47,789	142,570	496,321	496,321	(224,972)	271,349			21
22	Employee Benefits & Payroll Taxes			986,687	986,687	986,687	(252,307)	734,380			22
23	Inservice Training & Education										23
24	Travel and Seminar			1,938	1,938	1,938	(654)	1,284			24
25	Other Admin. Staff Transportation			7,197	7,197	7,197	(4,545)	2,652			25
26	Insurance-Prop.Liab.Malpractice			66,066	66,066	66,066	(23,315)	42,751			26
27	Other (specify):*						18,464	18,464			27
28	TOTAL General Administration	487,564	47,789	1,821,747	2,357,100	2,357,100	(868,724)	1,488,376			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,794,259	670,204	2,323,911	6,788,374	6,788,374	(2,009,279)	4,779,095			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.

Trilogy FSC Investors LLC
601-Crete
2010 Transportation & Mileage

Posting Date	GL Acct	Dept #	Invoice #	Document #	Description	Person who traveled	Amount	Allowable
02/24/10	63115	29	021710	PI497348	mileage to ann arbors for nursing meeting	Tracy Wheeler	24.60	
09/16/10	63115	29	EXPENSE	PI506194	MDS TRAINING MILEAGE	Doug Foglietta	172.00	172.00
09/16/10	63115	29	EXPENSE	PI506196	TRANSP. AND MILEAGE	Nadine Cooper	106.00	106.00
09/27/10	63115	29	EXPENSE092010	PI506547	transport mileage to carmel, in	Nadine Cooper	94.02	
11/30/10	63115	29	EXPENSE 1106	PI509721	mileage to and from cna preceptor training	Victoria Leon	253.50	253.50
12/30/10	63115	29	EXPENSE12/09	PI511427	mileage to nurse mentor meeting	Charlotte Etheridge	9.00	9.00
01/31/10	63115	36	012010	PI496290	SELECTIVE HIRING TRAINING MILEAGE	Jennifer Ruzbasan	38.25	38.25
06/18/10	63115	36	060810 EXPENSE	PI502237	travel to elkhart open and return	Scott Schwartz	102.00	102.00
11/30/10	63115	36	EXPENSE 1123	PI509869	mileage fro dfs train, mil. for vip evansville, no	Scott Schwartz	553.00	
12/03/10	63115	36		PR-100	Check Date 12/03/10	Scott Schwartz	350.00	350.00
03/26/10	63115	39	031010	PI498546	melege to and from Kokomo In & mileage to & from g	Paul Hindel	284.48	
09/03/10	63115	39	0903 PETTY CASH	PI505648	deposit for u-haul rental	Petty Cash-St James Manor	167.03	167.03
09/29/10	63115	39	07458609	PI506644	rental of truck to move model furniture	U-Haul International	151.72	151.72
03/31/10	63115	48	031010	PI498917	mileage to logansport and retrun	Megan Makarek	93.02	93.02
06/17/10	63115	48	060410 EXPENSE	PI502164	mileage for activity mtg.	Megan Makarek	123.26	123.26
08/31/10	63115	48	EXPENSE	PI505467	transpot for peer review and division mtg	Megan Makarek	178.82	178.82
12/12/10	63115	48	EXPENSE12/10/10	PI510652	milegae for dept. head xmas party	Megan Makarek	136.18	136.18
10/31/10	63115	51	102210	PI508137	MILEAGE TO CONFERENCE IN JOLIET	Tracy Zoeller	35.00	35.00
11/30/10	63115	51	EXPENSE 1110	PI509722	mileage to springmill	Milka Sanders	20.00	20.00
01/31/10	63115	52	0125 EXPENSE	PI496850	mileage from 1/13-1/21 marketing	Emily Powell	33.25	
01/31/10	63115	52	EXPENSE	PI496853	mileage for marketing	Emily Powell	20.00	
03/31/10	63115	52	033110	PI498918	mileage to greenfield for csr training	Emily Powell	183.86	
03/31/10	63115	52	031010	PI498919	mileage to goshen tss training	Emily Powell	82.30	
03/31/10	63115	52	032910	PI498920	mileage to shelbyview	Emily Powell	193.74	
03/31/10	63115	52	033110EXPENSE	PI498921	melage to csr meeting	Emily Powell	46.72	
03/31/10	63115	52	031610	PI498945	MILEAGE TO TERRE HAUTE	Emily Powell	184.71	
04/30/10	63115	52	EXPENSE 410	PI499927	MILEAGE TO MICHIGAN CITY AND GOSHEN	Emily Powell	91.08	
05/25/10	63115	52	05-02-5-810	PI501004	mileage for a business developmetn meeting	Emily Powell	61.50	
06/30/10	63115	52	062110	PI502746	MILEAGE FOR MONTH OF MAY	Emily Powell	67.00	
06/30/10	63115	52	0621 EXPENSE	PI502747	MILEAGE FOR MARKETING	Emily Powell	23.00	
09/30/10	63115	52	EXPENSE092410	PI506829	marketing mileage	Emily Powell	35.50	
09/30/10	63115	52	EXP. 924	PI506831	marketing mileage	Emily Powell	57.50	
09/30/10	63115	52	EXP. 0905-0911	PI506833	mileage and parking/toll for marketinb	Emily Powell	79.00	
09/30/10	63115	52	092610/2	PI507336	MEILEAGE FOR MARKETING	Emily Powell	107.00	
02/26/10	63115	58	022310	PI497399	MILEAGE FOR PEER REVIEW.@MILFORD	Doug Foglietta	106.00	
02/26/10	63115	58	021810	PI497400	MILEAGE TO MICHIGAN CITY PEER REVIEW	Tracy Zoeller	49.70	
03/31/10	63115	58	033110	PI499287	MILEAGE FOR BOM MEETING	Deborah Miles	281.63	281.63
04/30/10	63115	58		FSC REC	Mileage paid through Expensables	Tina Strimbu	95.50	95.50
05/25/10	63115	58	0424-0501	PI501005	mileage for marketing	Emily Powell	33.00	
05/28/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1122856697	Tina Strimbu	57.97	57.97
05/31/10	63115	58		FSC REC	Mileage-tstrimbu-1122840271	Tina Strimbu	93.28	93.28
07/26/10	63115	58	0722 EXPENSE	PI503701	travel to elkhart round trip	Lilli Mancera	94.46	
07/30/10	63115	58	EXPENSE	PI504501	mileage round trip to elkhart and tools	Lilli Mancera	94.46	
08/13/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1122957063	Tina Strimbu	93.91	93.91
08/31/10	63115	58	08/2610	PI505680	mileage to michigan city peer review	Lilli Mancera	39.50	
09/10/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1122994953	Tina Strimbu	48.25	48.25
09/30/10	63115	58	EXP.9/19-0925	PI506832	marketing mileage	Emily Powell	24.50	
10/15/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1123039869	Tina Strimbu	164.90	164.90
10/15/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1123039879	Tina Strimbu	25.00	25.00
10/29/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1123059324	Tina Strimbu	150.00	150.00
10/29/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1123059329	Tina Strimbu	81.00	81.00
10/31/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1122721499	Tina Strimbu	112.00	112.00
10/31/10	63115	58		EXPENSABLES	T. Strimbu expense report - 1122763686	Tina Strimbu	112.00	112.00
10/31/10	63115	58	102010	PI508135	mileage to mds 3.0 training	Deborah Miles	31.55	31.55
12/24/10	63115	58		PR-100	Mileage-tstrimbu-1123135248	Tina Strimbu	217.00	217.00
12/30/10	63115	58	EXPENSE12/16	PI511429	mileage to deliver xmas meals to hospitals	Dianna Campbell	22.14	22.14
12/31/10	63115	58	12/17/10EXP	PI511592	Mileage	Shelly Thoms	27.00	27.00
12/31/10	63115	58	EXPENSE 1227	PI511935	mileage to pick up payroll checks	Ashley Callegari	17.56	17.56
03/31/10	63110	58	033110	PI498918	hotel for greenfield trip	Emily Powell	132.09	
03/31/10	63110	58	032910	PI498920	hotel for trip to shelbyview	Emily Powell	95.77	
06/18/10	63110	58	060810 EXPENSE	PI502237	hotel for elkhart trip x2	Scott Schwartz	221.76	
09/16/10	63110	58	EXPENSE	PI506196	HOTEL COST FOR MDS TRAINING	Nadine Cooper	168.37	168.37
10/15/10	63110	58		EXPENSABLES	T. Strimbu expense report - 1123039830	Tina Strimbu	241.53	241.53
03/31/10	63120	58	033110	PI498918	food for greenfield trip	Emily Powell	30.00	
03/31/10	63120	58	032910	PI498920	food for trip to shelbyview	Emily Powell	31.34	
03/31/10	63120	58	031610	PI498945	DINNER FOR TRIP TO TERRE HAUTE	Emily Powell	21.00	
09/16/10	63120	58	EXPENSE	PI506196	FOOD ALLOWANCE	Nadine Cooper	25.11	25.11

Assisted Living Allocation - Non Allowable

(1,349.00)

7,197.32 2,652.48

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			311,201	311,201	311,201	(97,811)	213,390			30
31	Amortization of Pre-Op. & Org.			224,940	224,940	224,940	(79,382)	145,558			31
32	Interest			517,580	517,580	517,580	(189,736)	327,844			32
33	Real Estate Taxes			78,624	78,624	78,624	(27,747)	50,877			33
34	Rent-Facility & Grounds			3,548	3,548	3,548	6,794	10,342			34
35	Rent-Equipment & Vehicles			50,490	50,490	50,490	(13,219)	37,271			35
36	Other (specify):*										36
37	TOTAL Ownership			1,186,383	1,186,383	1,186,383	(401,101)	785,282			37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		614,789	786,774	1,401,563	1,401,563		1,401,563			39
40	Barber and Beauty Shops			22,516	22,516	22,516		22,516			40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			60,225	60,225	60,225		60,225			42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		614,789	869,515	1,484,304	1,484,304		1,484,304			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,794,259	1,284,993	4,379,809	9,459,061	9,459,061	(2,410,380)	7,048,681			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	(2,462)	2		4
5	Telephone, TV & Radio in Resident Rooms	(23,037)	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				9
10	Interest and Other Investment Income	(10,943)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(24)	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	(52,532)	21		24
25	Fund Raising, Advertising and Promotional	(38,008)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,945)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(2,258,786)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,391,737)		\$	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)	(18,643)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (18,643)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,410,380)		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

St James Manor & Villa

ID# 0050260

Report Period Beginning: 01/01/10

Ending: 12/31/10

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount Reference

	Amount	Reference	Sch. V Line
1 Uniform Income	\$ (33)	10	1
2 Bank Service Charges	(5,373)	21	2
3 Administrative Transportation - Non-Allowable	(3,196)	25	3
4 Trilogy Health Care, LLC - Personal Property Tax	(174)	36	4
5			5
6 Assisted Living Costs - Allocated			6
7 Dietary	(162,150)	1	7
8 Food	(110,052)	2	8
9 Housekeeping	(103,513)	3	9
10 Laundry	(1,947)	4	10
11 Heat and Other Utilities	(89,942)	5	11
12 Maintenance	(113,034)	6	12
13 Other	(619)	7	13
14 Nursing and Medical Records	(514,533)	10	14
15 Activities	(55,139)	11	15
16 Social Services	(30,176)	12	16
17 Program Transportation	(2,087)	14	17
18 Other	(749)	15	18
19 Administrative	(181,018)	17	19
20 Professional Fees	(22,580)	19	20
21 Dues, Fees, Subscriptions, & Promotions	(8,857)	20	21
22 Clerical & General Office	(138,085)	21	22
23 Employee Benefits	(252,307)	22	23
24 Travel and Seminar	(654)	24	24
25 Other Admin. Staff Transportation	(1,349)	25	25
26 Insurance - Property, Liability	(23,315)	26	26
27 Other	(9,396)	27	27
28 Depreciation	(116,620)	30	28
29 Amortization	(79,382)	31	29
30 Interest	(178,793)	32	30
31 Real Estate Taxes	(27,747)	33	31
32 Rent - Facility & Grounds	(5,640)	34	32
33 Rent - Equipment & Vehicles	(20,326)	35	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	(2,258,786)		49

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 5A Assisted Living Allocation

Cost Center	Cost Before Allocation	Allocation Basis	Nursing Facility Units	Total Units	Nursing Home Cost	Assisted Living Cost
Dietary - Salary	364,178	Patient Days	29,327	44,251	241,356	122,822
Dietary - Supplies & Other	115,496	Patient Days	29,327	44,251	76,544	38,952
Dietary - Trilogy Health Care, LLC	1,115	Patient Days	29,327	44,251	739	376
Food	326,315	Patient Days	29,327	44,251	216,263	110,052
Housekeeping - Salary	195,357	Square Feet	41,193	63,658	126,415	68,942
Housekeeping - Supplies & Other	97,961	Square Feet	41,193	63,658	63,390	34,571
Laundry	5,772	Patient Days	29,327	44,251	3,825	1,947
Heat and Other Utilities	254,863	Square Feet	41,193	63,658	164,921	89,942
Maintenance - Salary	130,131	Square Feet	41,193	63,658	84,208	45,923
Maintenance - Supplies & Other	178,087	Square Feet	41,193	63,658	115,240	62,847
Maintenance - Trilogy Health Care, LLC	12,082	Square Feet	41,193	63,658	7,818	4,264
Other - Trilogy Health Care, LLC	1,762	Pro-Rata	8,557	13,197	1,143	619
Medical Director	27,000	Direct Cost	27,000	27,000	27,000	-
Nursing and Medical Records - Salary (Direct)	2,063,293	Direct Cost	1,638,931	2,063,293	1,638,931	424,362
Nursing and Medical Records - Salary (Administration)	326,776	Pro-Rata	1,638,931	2,063,293	259,567	67,209
Nursing and Medical Records - Supplies & Other	84,398	Pro-Rata	1,638,931	2,063,293	67,040	17,358
Nursing and Medical Records - Trilogy Health Care, LLC	27,247	Pro-Rata	1,638,931	2,063,293	21,643	5,604
Activities - Salary	137,484	Patient Days	29,327	44,251	91,116	46,368
Activities - Supplies & Other	26,036	Patient Days	29,327	44,251	17,255	8,781
Social Services - Salary	89,476	Patient Days	29,327	44,251	59,300	30,176
Program Transportation	6,189	Patient Days	29,327	44,251	4,102	2,087
Other - Trilogy Health Care, LLC	3,642	Pro-Rata	21,643	27,247	2,893	749
Administrative - Salary	181,602	Patient Days	29,327	44,251	120,355	61,247
Administrative - Supplies & Other	486,041	Patient Days	29,327	44,251	322,120	163,921
Administrative - Trilogy Health Care, LLC	(130,908)	Patient Days	29,327	44,251	(86,758)	(44,150)
Professional Services	66,953	Patient Days	29,327	44,251	44,373	22,580
Dues, Fees, Subscriptions & Promotions	26,263	Patient Days	29,327	44,251	17,406	8,857
Clerical & General Office Expenses - Salary	305,962	Patient Days	29,327	44,251	202,774	103,188
Clerical & General Office Expenses - Supplies & Other	103,472	Patient Days	29,327	44,251	68,575	34,897
Employee Benefits	986,687	Pro-Rata	2,824,022	3,794,259	734,380	252,307
Travel and Seminar	1,938	Patient Days	29,327	44,251	1,284	654
Other Admin. Staff Transportation	4,001	Patient Days	29,327	44,251	2,652	1,349
Insurance - Property, Liability	66,066	Square Feet	41,193	63,658	42,751	23,315
Other - Trilogy Health Care, LLC	27,860	Patient Days	29,327	44,251	18,464	9,396
Depreciation	330,010	Square Feet	41,193	63,658	213,549	116,620
Amortization	224,940	Square Feet	41,193	63,658	145,558	79,382
Interest	506,637	Square Feet	41,193	63,658	327,844	178,793
Real Estate Taxes	78,624	Square Feet	41,193	63,658	50,877	27,747
Rent - Facility & Grounds	15,982	Square Feet	41,193	63,658	10,342	5,640
Rent - Equipment & Vehicles	57,597	Square Feet	41,193	63,658	37,271	20,326
	<u>7,814,387</u>				<u>5,564,526</u>	<u>2,250,020</u>

STATE OF ILLINOIS

Summary A

Facility Name & ID Number St James Manor & Villa

0050260 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 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)	
	A. General Services													
1	Dietary	(162,150)	1,115	0	0	0	0	0	0	0	0	0	(161,035)	1
2	Food Purchase	(112,514)	0	0	0	0	0	0	0	0	0	0	(112,514)	2
3	Housekeeping	(103,513)	0	0	0	0	0	0	0	0	0	0	(103,513)	3
4	Laundry	(1,947)	0	0	0	0	0	0	0	0	0	0	(1,947)	4
5	Heat and Other Utilities	(89,942)	0	0	0	0	0	0	0	0	0	0	(89,942)	5
6	Maintenance	(113,034)	12,082	0	0	0	0	0	0	0	0	0	(100,952)	6
7	Other (specify):*	(619)	1,762	0	0	0	0	0	0	0	0	0	1,143	7
8	TOTAL General Services	(583,719)	14,959	0	(568,760)	8								
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(514,566)	27,280	0	0	0	0	0	0	0	0	0	(487,286)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(55,139)	0	0	0	0	0	0	0	0	0	0	(55,139)	11
12	Social Services	(30,176)	0	0	0	0	0	0	0	0	0	0	(30,176)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(2,087)	0	0	0	0	0	0	0	0	0	0	(2,087)	14
15	Other (specify):*	(749)	3,642	0	0	0	0	0	0	0	0	0	2,893	15
16	TOTAL Health Care and Programs	(602,717)	30,922	0	(571,795)	16								
	C. General Administration													
17	Administrative	(181,018)	(130,908)	0	0	0	0	0	0	0	0	0	(311,926)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(22,580)	0	0	0	0	0	0	0	0	0	0	(22,580)	19
20	Fees, Subscriptions & Promotions	(46,889)	0	0	0	0	0	0	0	0	0	0	(46,889)	20
21	Clerical & General Office Expenses	(224,972)	0	0	0	0	0	0	0	0	0	0	(224,972)	21
22	Employee Benefits & Payroll Taxes	(252,307)	0	0	0	0	0	0	0	0	0	0	(252,307)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(654)	0	0	0	0	0	0	0	0	0	0	(654)	24
25	Other Admin. Staff Transportation	(4,545)	0	0	0	0	0	0	0	0	0	0	(4,545)	25
26	Insurance-Prop.Liab.Malpractice	(23,315)	0	0	0	0	0	0	0	0	0	0	(23,315)	26
27	Other (specify):*	(9,396)	27,860	0	0	0	0	0	0	0	0	0	18,464	27
28	TOTAL General Administration	(765,676)	(103,048)	0	(868,724)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,952,112)	(57,167)	0	(2,009,279)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number St James Manor & Villa# 0050260

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(116,620)	18,809	0	0	0	0	0	0	0	0	0	(97,811)	30
31	Amortization of Pre-Op. & Org.	(79,382)	0	0	0	0	0	0	0	0	0	0	(79,382)	31
32	Interest	(189,736)	0	0	0	0	0	0	0	0	0	0	(189,736)	32
33	Real Estate Taxes	(27,747)	0	0	0	0	0	0	0	0	0	0	(27,747)	33
34	Rent-Facility & Grounds	(5,640)	12,434	0	0	0	0	0	0	0	0	0	6,794	34
35	Rent-Equipment & Vehicles	(20,326)	7,107	0	0	0	0	0	0	0	0	0	(13,219)	35
36	Other (specify):*	(174)	174	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(439,625)	38,524	0	(401,101)	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(2,391,737)	(18,643)	0	0	0	0	0	0	0	0	0	(2,410,380)	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
Trilogy Health Services	100%	See Schedule Attached				

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17 Management Fee	\$ 486,041	Trilogy Health Services	100.00%	\$	\$ (486,041)	1
2	V	1 Dietary		Trilogy Health Services	100.00%	1,115	1,115	2
3	V	6 Maintenance		Trilogy Health Services	100.00%	12,082	12,082	3
4	V	7 Employee Benefits		Trilogy Health Services	100.00%	1,762	1,762	4
5	V	10 Nursing		Trilogy Health Services	100.00%	27,280	27,280	5
6	V	15 Employee Benefits		Trilogy Health Services	100.00%	3,642	3,642	6
7	V	17 Administrative		Trilogy Health Services	100.00%	208,677	208,677	7
8	V	17 Administrative		Trilogy Health Services	100.00%	146,456	146,456	8
9	V	27 Employee Benefits		Trilogy Health Services	100.00%	27,860	27,860	9
10	V	30 Depreciation		Trilogy Health Services	100.00%	18,809	18,809	10
11	V	34 Building Rent		Trilogy Health Services	100.00%	12,434	12,434	11
12	V	35 Equipment Rent		Trilogy Health Services	100.00%	7,107	7,107	12
13	V	36 Personal Property Tax		Trilogy Health Services	100.00%	174	174	13
14	Total		\$ 486,041			\$ 467,398	\$ * (18,643)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 6 Supplemental Schedule

Related Party

Amber Manor Care Center	Spring Mill Health Campus
Ashford Place Health Campu	Springhurst Health Campus
Autumn Woods Health Campus	Springview Manor
Bethany Pointe Health Camp	St. Andrews Health Campus
Briar Hill Health Campus	St. Charles Health Campus
Bridgepointe Health Campus	St. Elizabeth Healthcare
Cedar Ridge Health Campus	St. James Manor & Villas
Cobblestone Crossings	St. Mary Healthcare
Covered Bridge Health Campus	Stonebridge Health Campus
Cumberland Pointe Health Campus	The Arbors Of Michigan Cit
Forest Glen Health Campus	The Heritage
Forest Park Health Campus	The Maples At Waterford Cr
Forest View Health Campus	The Meadows Of Kalida
Franciscan Health Care Center	The Meadows Of Leipsic
Genoa Retirement Village	The Meadows Of Ottawa-Glan
Glen Oaks Health Campus	The Oaks At North Pointe Wood
Glen Ridge Health Campus	The Willows At Bellevue
Hampton Oaks' Health Campus	Thornton Terrace Health Ca
Highland Oaks Health Cente	Triple Creek Retirement Co
Homewood Health Campus	Valley View Healthcare Cen
Lakeland Rehab &Healthcar	Waterford Place Health Cam
Mill Pond Health Campus	West Winds Health Center
Morrison Woods Health Camp	Willard Healthcare Center
Oakwood Health Campus	Woodbridge Health Campus
Owen Valley Healthcare Cen	Woodmont Health Campus
Park Terrace At Nortons So	Cypress Pointe Health Campus
Richland Manor	Creasy Springs Health Campus
Ridgecrest Health Campus	Prairie Lakes Health Campus
River Pointe Health Campus	Greenleaf Living Center
Riveroaks Health Campus	White Oak Helath Campus
Scenic Hills Care Center	Blair Ridge Heath Campus
Silver Oaks Health Campus	West River Health Center

Facility Name & ID Number

St James Manor & Villa

#

0050260

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	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								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 St James Manor & Villa # 0050260 Report Period Beginning: 01/01/10 Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Trilogy Health Services, LLC
 Street Address 1650 Lyndon Farm Court, Suite 201
 City / State / Zip Code Louisville, Kentucky 40223
 Phone Number (502) 412-5847
 Fax Number (502) 412-0407

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6		
1	1	Dietary	Patient Days	1,853,227	64	\$ 46,701	\$ 46,701	44,251	\$ 1,115	1
2	6	Maintenance	Patient Days	1,853,227	64	505,978	505,978	44,251	12,082	2
3	7	Employee Benefits	Patient Days	1,853,227	64	73,786		44,251	1,762	3
4	10	Nursing	Patient Days	1,853,227	64	1,142,493	1,142,493	44,251	27,280	4
5	15	Employee Benefits	Patient Days	1,853,227	64	152,530		44,251	3,642	5
6	17	Administrative	Patient Days	1,853,227	64	8,739,370	8,739,370	44,251	208,677	6
7	17	Administrative	Patient Days	1,853,227	64	6,133,575		44,251	146,456	7
8	27	Employee Benefits	Patient Days	1,853,227	64	1,166,764		44,251	27,860	8
9	30	Depreciation	Patient Days	1,853,227	64	787,719		44,251	18,809	9
10	34	Building Rent	Patient Days	1,853,227	64	520,747		44,251	12,434	10
11	35	Equipment Rent	Patient Days	1,853,227	64	297,659		44,251	7,107	11
12	36	Personal Property Tax	Patient Days	1,853,227	64	7,281		44,251	174	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					\$ 19,574,603	\$ 10,434,542		\$ 467,398	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

St James Manor & Villa

0050260

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	Name of Lender	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		Private Bank		X	Mortgage			\$	\$ 8,039,240			\$	487,427	1					
2		Private Bank		X	Line of Credit				512,685				30,153	2					
3														3					
4														4					
5														5					
		Working Capital																	
6														6					
7														7					
8														8					
9		TOTAL Facility Related						\$	\$ 8,551,925			\$	517,580	9					
		B. Non-Facility Related*																	
10		Assisted Living Allocation											(178,793)	10					
11		Interest Income											(10,943)	11					
12														12					
13														13					
14		TOTAL Non-Facility Related						\$	\$			\$	(189,736)	14					
15		TOTALS (line 9+line14)						\$	\$ 8,551,925			\$	327,844	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10

Page RE_Tax Supplemental Schedule

Description	Cost	Allocated
23-15-02-400-015-0000	89,880	
23-15-02-400-023-0000	15,567	
Total	<u>105,447</u>	
Nursing Home - Square Feet	41,193	64.71%
Assisted Living - Square Feet	22,465	35.29%
Total	<u>63,658</u>	<u>100.00%</u>
Nursing Home - Real Estate Tax Cost	68,235	
Assisted Living - Real Estate Tax Cost	37,212	
Allocated Real Estate Tax Cost	<u>105,447</u>	

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 63,658 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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

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

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

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

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

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

Assisted Living - 60 Units

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

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Land		2009	\$ 558,396	1
2	Alloc. - Trilogy			1,159	2
3	TOTALS			\$ 559,555	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St James Manor & Villa

0050260

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	110		2009	1979	\$ 2,231,445	\$ 56,493		\$ 56,493	\$	\$ 104,225	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		Storm Sewer and Site Drain		2009	22,353	566		566		1,037	9
10		Asphalt Paving		2009	47,471	1,202		1,202		2,203	10
11		Site Concrete		2009	17,992	455		455		835	11
12		Exterior Fences		2009	1,202	30		30		56	12
13		Landscaping		2009	16,061	407		407		745	13
14		Millwork, Cabinets & Countertops		2009	51,868	1,313		1,313		2,407	14
15		Coiling Grille		2009	2,069	52		52		96	15
16		Resilient Flooring		2009	28,525	722		722		1,324	16
17		Carpeting		2009	55,332	1,401		1,401		2,568	17
18		Vinyl Wall Covering		2009	25,088	635		635		1,164	18
19		Fireplace Insert		2009	575	15		15		27	19
20		Monument Signage & Pla		2009	4,556	115		115		211	20
21		Fire Extinguishers & Cabinet		2009	3,375	85		85		157	21
22		Nurse Call System		2009	23,976	607		607		1,113	22
23		Security System		2009	7,429	188		188		345	23
24		Accessorial Plumbing		2009	25,540	647		647		1,185	24
25		Accessorial Electrical		2009	70,621	1,788		1,788		3,278	25
26		Emergency Generator		2009	36,449	923		923		1,692	26
27		Interior Decor Lighting		2009	19,458	493		493		903	27
28		Site Lighting		2009	15,518	393		393		720	28
29		Exterior Facade Lighting		2009	476	12		12		22	29
30		Data Systems Infrastructu		2009	4,383	111		111		203	30
31		Telecom Systems Infrastructure		2009	21,913	555		555		1,017	31
32		Television Systems Infrastructure		2009	8,567	217		217		398	32
33		Sound System		2009	11,601	294		294		538	33
34		Site Visits		2009	278	19		19		34	34
35		Architectural Services		2009	843	56		56		145	35
36		Down Payment For Materials		2009	6,471	431		431		683	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St James Manor & Villa

0050260

Report Period Beginning:

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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	2009	\$ 5,158	\$ 344		\$ 344	\$	\$ 516	37
38	2009	27,508	1,834		1,834		2,445	38
39	2009	2,980	199		199		215	39
40	2009	8,027	535		535		580	40
41	2009	10,867	724		724		785	41
42	2009	2,649	177		177		191	42
43	2009	6,404	427		427		463	43
44	2009	5,824	388		388		421	44
45	2009	5,186	346		346		403	45
46	2009	2,718	181		181		196	46
47	2009	19,027	1,268		1,268		1,374	47
48	2009	3,239	216		216		234	48
49	2009	464	31		31		33	49
50	2009	1,119	75		75		81	50
51	2009	939	63		63		68	51
52	2009	558	37		37		40	52
53	2009	687	46		46		50	53
54	2009	10,834	421		421		421	54
55	2009	10,389	693		693		693	55
56	2009	8,435	562		562		562	56
57	2009	388	26		26		26	57
58	2009	89,110	5,941		5,941		6,436	58
59	2009	16,874	1,125		1,125		1,219	59
60	2009	13,222	881		881		881	60
61	2009	12,777	852		852		1,065	61
62	2010	211	13		13		13	62
63	2010	274	11		11		11	63
64	2010	803	45		45		45	64
65	2010	2,190	122		122		122	65
66	2010	685	27		27		27	66
67	2010	169,796	6,603		6,603		6,603	67
68	2010	757	29		29		29	68
69	2010	738	37		37		37	69
70		\$ 3,202,275	\$ 94,502		\$ 94,502	\$	\$ 155,618	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number St James Manor & Villa

0050260

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	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		\$ 3,202,275	\$ 94,502		\$ 94,502	\$	\$ 155,618	1
2	2010	64,810	2,520		2,520		2,520	2
3	2010	627	24		24		24	3
4	2010	3,856	150		150		150	4
5	2010	363	14		14		14	5
6	2010	1,357	60		60		60	6
7	2010	2,172	84		84		84	7
8	2010	766	30		30		30	8
9	2010	2,149	84		84		84	9
10	2010	518	20		20		20	10
11	2010	538	18		18		18	11
12	2010	1,165	39		39		39	12
13	2010	428	14		14		14	13
14	2010	327	11		11		11	14
15	2010	2,531	84		84		84	15
16	2010	244	8		8		8	16
17	2010	1,109	37		37		37	17
18	2010	790	22		22		22	18
19	2010	17,314	481		481		481	19
20	2010	9,694	215		215		215	20
21	2010	21,569	599		599		599	21
22	2010	388	9		9		9	22
23	2010	14,967	249		249		249	23
24	2010	388	6		6		6	24
25	2010	1,411	16		16		16	25
26	2010	281						26
27	2010	659	7		7		7	27
28								28
29								29
30		3,393	355		355			30
31								31
32								32
33								33
34		\$ 3,356,089	\$ 99,660		\$ 99,660	\$	\$ 160,421	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	\$ 1,222,378	\$ 98,427	\$ 98,427			\$ 171,479	71
72	Current Year Purchases	87,306	3,487	3,487			3,487	72
73	Fully Depreciated Assets							73
74	Alloc. - Trilogy Health	48,689	11,816	11,816				74
75	TOTALS	\$ 1,358,373	\$ 113,730	\$ 113,730			\$ 174,966	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2		
	Reference	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)	\$ 5,274,017	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 213,390	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 213,390	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 335,387	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	AL - Land	\$ 304,524	\$	\$	86
87	AL - Building	1,216,932	30,808	56,839	87
88	AL - Leasehold Improvements	611,482	23,348	30,647	88
89	AL - Furniture and Equipment	714,244	55,826	95,419	89
90	Alloc. - Trilogy Health Services	29,035	6,638		90
91	TOTALS	\$ 2,876,217	\$ 116,620	\$ 182,905	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.

SEE ACCOUNTANTS' COMPILATION REPORT

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 13 Supplemental Schedule

Description	Cost	Depreciation
Trilogy Health Services, LLC		
Land		
Land	75,000	-
St. James Manor & Villa %	2.39%	2.39%
Total Allocated Land	1,791	-
Nursing Home (64.71%)	1,159	-
Assisted Living (35.29%)	632	-
Total Allocated Land	1,791	-
Building Improvements		
Building Improvements	219,577	23,001
St. James Manor & Villa %	2.39%	2.39%
Total Allocated Building Improvements	5,243	549
Nursing Home (64.71%)	3,393	355
Assisted Living (35.29%)	1,850	194
Total Allocated Building Improvements	5,243	549
Equipment		
Building Improvements	3,151,123	764,718
St. James Manor & Villa %	2.39%	2.39%
Total Allocated Equipment	75,243	18,260
Nursing Home (64.71%)	48,689	11,816
Assisted Living (35.29%)	26,553	6,444
Total Allocated Equipment	75,243	18,260

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	See Supp.				10,342			6
7	TOTAL				\$ 10,342			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: \$ 37,271

Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 14 Supplemental Schedule

Description	Lease Amount
Building Rental	
Storage	3,548
Allocated - Trilogy Health Care, LLC	12,434
Assisted Living Allocation - Page 5 Adjustment	(5,640)
Total	<u>10,342</u>
Equipment Rental	
Copier / Fax	8,051
Postage Machine	1,351
Business Office Equipment	6,000
Kitchen Equipment	5,505
Medical Equipment	29,583
Allocated - Trilogy Health Care, LLC	7,107
Assisted Living Allocation - Page 5 Adjustment	(20,326)
Total	<u>37,271</u>

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

B. EXPENSES

ALLOCATION OF COSTS (d)

	Facility			
	1	2	3	4
	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.)

1	Service	Schedule V Line & Column Reference	2		4	5		6	7	8	9			
			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	\$		\$ 375,042	\$		\$	375,042	1			
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			108,829				108,829	2			
3	Licensed Recreational Therapist		hrs								3			
4	Licensed Physical Therapist	39 - 03	hrs			292,735				292,735	4			
5	Physician Care		visits								5			
6	Dental Care		visits								6			
7	Work Related Program		hrs								7			
8	Habilitation		hrs								8			
9	Pharmacy	39 - 02	# of prescripts					599,937		599,937	9			
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10			
11	Academic Education		hrs								11			
12	Other (specify): See Supplemental	39 - 02						14,852		14,852	12			
13	Other (specify): See Supplemental	39 - 03				10,168				10,168	13			
14	TOTAL			\$		\$ 786,774	\$	614,789	\$	1,401,563	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

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 16 Supplemental Schedule

Description	Supplies	Other
Oxygen	14,834	
Medical Supplies	18	
Radiology		10,168
	<hr/>	
	14,852	10,168
	<hr/> <hr/>	

Facility Name & ID Number St James Manor & Villa

0050260

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*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 3,067,067	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,437,238		3
4	Supply Inventory (priced at)	6,841		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,210		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,516,356	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	859,848		13
14	Buildings, at Historical Cost	4,240,890		14
15	Leasehold Improvements, at Historical Cost	925,439		15
16	Equipment, at Historical Cost	2,018,145		16
17	Accumulated Depreciation (book methods)	(517,177)		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): See Supplemental	1,446,568		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,973,713	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,490,069	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,102,866	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	145,490		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,475		31
32	Accrued Real Estate Taxes(Sch.IX-B)	37,949		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Supplemental	12,454,330		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 13,763,110	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,763,110	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (273,041)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,490,069	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10**

Page 17 Supplemental Schedule

<u>Description</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 23 - Other Long Term Assets		
Certificate of Need	1,446,568	
	<u>1,446,568</u>	<u>-</u>
Line 36 - Other Current Liabilities		
Intercompany Payable	12,454,330	-
	<u>12,454,330</u>	<u>-</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$	1
2	Restatements (describe):		2
3	Assisted Living Equity Add-Back	(595,528)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (595,528)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	322,487	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)	\$ 322,487	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)	\$ (273,041)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St James Manor & Villa# 0050260Report Period Beginning: 01/01/10

Ending:

12/31/10**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,747,481	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,747,481	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	20,162	13
14	Non-Patient Meals	2,462	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 22,624	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	10,943	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,943	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	500	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 500	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,781,548	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,670,622	31
32	Health Care	2,760,652	32
33	General Administration	2,357,100	33
B. Capital Expense			
34	Ownership	1,186,383	34
C. Ancillary Expense			
35	Special Cost Centers	1,424,079	35
36	Provider Participation Fee	60,225	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,459,061	40
41	Income before Income Taxes (line 30 minus line 40)**	322,487	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 322,487	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Finished 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.

St. James Manor & Villa
Medicaid Cost Report
01/01/10 - 12/31/10

Page 19 Supplemental Schedule

Description	Total	Page 5 Adjustment
Other Income		
Personal Items	12	
Vending Commissions	60	
Lease / Rental Service	395	
Uniforms	33	33
	<hr/>	
	500	33
	<hr/> <hr/>	

Facility Name & ID Number St James Manor & Villa

0050260

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	1,445	1,602	\$ 78,844	\$ 49.22	1
2	Assistant Director of Nursing	1,376	1,526	60,082	39.37	2
3	Registered Nurses	15,934	17,005	506,211	29.77	3
4	Licensed Practical Nurses	25,849	28,129	631,550	22.45	4
5	CNAs & Orderlies	83,392	91,158	1,057,536	11.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,877	2,094	46,073	22.00	9
10	Activity Assistants	7,580	8,455	91,411	10.81	10
11	Social Service Workers	3,769	4,083	89,476	21.91	11
12	Dietician					12
13	Food Service Supervisor	3,858	4,281	89,387	20.88	13
14	Head Cook					14
15	Cook Helpers/Assistants	23,978	26,608	274,791	10.33	15
16	Dishwashers					16
17	Maintenance Workers	5,887	6,567	130,131	19.82	17
18	Housekeepers	17,138	18,706	195,357	10.44	18
19	Laundry					19
20	Administrator	1,932	2,090	136,660	65.39	20
21	Assistant Administrator	1,492	1,614	44,942	27.85	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,333	16,587	305,962	18.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,716	1,848	55,846	30.22	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	212,556	232,353	\$ 3,794,259 *	\$ 16.33	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	\$		35
36	Medical Director	27,000	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant	395	10 - 03	38
39	Pharmacist Consultant	10,920	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 38,315		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	Amount		
Tina L. Strimbu	Administrator	0	\$ 136,660	Workers' Compensation Insurance	\$ 133,217	IDPH License Fee	\$ 1,990			
	Asst. Admin.	0	44,942	Unemployment Compensation Insurance	68,422	Advertising: Employee Recruitment	7,766			
				FICA Taxes	296,289	Health Care Worker Background Check (Indicate # of checks performed)	3,081			
				Employee Health Insurance	394,152	Patient Background Checks	3,548			
				Employee Meals		Dues and Subscriptions	390			
				Illinois Municipal Retirement Fund (IMRF)*		IHCA Dues	7,650			
				Life Insurance	3,037	Licenses	1,838			
				Pension	9,408	Marketing and Promotions	38,008			
				Physicals	2,691	Assisted Living - Non Allowable	(8,857)			
				Other Employee Benefits	79,471	Less: Public Relations Expense	()			
				Assisted Living Allocation - Non Allowable	(252,307)	Non-allowable advertising	(38,008)			
						Yellow page advertising	()			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 181,602	TOTAL (agree to Schedule V, line 22, col.8)			\$ 734,380	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 17,406
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount		
Trilogy Health Services, LLC - Management Fee			\$ 486,041				Out-of-State Travel	\$		
							In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 486,041				Seminar Expense	1,938		
							Assisted Living - Non Allowable	(654)		
							Entertainment Expense	()		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 66,953	TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 1,284

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 IHCA - \$7,650
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (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? 5 - 7 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 38,275 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedure 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 _____
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 60,225
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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? Yes 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 benefit on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,462
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? Yes
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? Ln 14
 - d. Have vehicle usage logs been maintained? Yes
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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? Yes
Firm Name: Crowe Horwath, LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of service performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees