

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	130	Skilled (SNF)	130	47,450	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	130	TOTALS	130	47,450	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	27,786	6,936	7,805	42,527	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,786	6,936	7,805	42,527	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.62%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 128 and days of care provided 7,107

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	325,189	56,651	18,410	400,250		400,250	3,846	404,096		1
2	Food Purchase		241,942		241,942		241,942	(13,679)	228,263		2
3	Housekeeping	176,113	43,161		219,274		219,274	(1,299)	217,975		3
4	Laundry		718	156,360	157,078		157,078		157,078		4
5	Heat and Other Utilities			147,856	147,856		147,856	(12,478)	135,378		5
6	Maintenance	102,606		131,963	234,569		234,569	4,754	239,323		6
7	Other (specify):*							2,847	2,847		7
8	TOTAL General Services	603,908	342,472	454,589	1,400,969		1,400,969	(16,009)	1,384,960		8
	B. Health Care and Programs										
9	Medical Director			42,000	42,000		42,000		42,000		9
10	Nursing and Medical Records	2,449,171	173,168	26,771	2,649,110		2,649,110	28,886	2,677,996		10
10a	Therapy	200,179			200,179		200,179		200,179		10a
11	Activities	118,224	23,656		141,880		141,880		141,880		11
12	Social Services	142,460		1,830	144,290		144,290	5,123	149,413		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							8,394	8,394		15
16	TOTAL Health Care and Programs	2,910,034	196,824	70,601	3,177,459		3,177,459	42,403	3,219,862		16
	C. General Administration										
17	Administrative	93,954			93,954		93,954	40,519	134,473		17
18	Directors Fees										18
19	Professional Services			427,816	427,816		427,816	(350,860)	76,956		19
20	Dues, Fees, Subscriptions & Promotions			18,574	18,574		18,574	(8,849)	9,725		20
21	Clerical & General Office Expenses	100,212	44,008	83,624	227,844		227,844	94,380	322,224		21
22	Employee Benefits & Payroll Taxes			637,661	637,661		637,661	(16,660)	621,001		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,160	1,160		1,160	1,703	2,863		24
25	Other Admin. Staff Transportation			5,006	5,006		5,006	371	5,377		25
26	Insurance-Prop.Liab.Malpractice			129,113	129,113		129,113	826	129,939		26
27	Other (specify):*							24,507	24,507		27
28	TOTAL General Administration	194,166	44,008	1,302,954	1,541,128		1,541,128	(214,064)	1,327,064		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,708,108	583,304	1,828,144	6,119,556		6,119,556	(187,669)	5,931,887		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc #0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			63,789	63,789		63,789	292,546	356,335			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,850	2,850		2,850	474,646	477,496			32
33	Real Estate Taxes			140,033	140,033		140,033	1,375	141,408			33
34	Rent-Facility & Grounds			744,000	744,000		744,000	(744,000)				34
35	Rent-Equipment & Vehicles			4,707	4,707		4,707	(235)	4,472			35
36	Other (specify):*											36
37	TOTAL Ownership			955,379	955,379		955,379	24,331	979,710			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		561,811	751,437	1,313,248		1,313,248	(74,404)	1,238,844			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			233,432	233,432		233,432		233,432			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		561,811	984,869	1,546,680		1,546,680	(74,404)	1,472,276			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,708,108	1,145,115	3,768,392	8,621,615		8,621,615	(237,742)	8,383,873			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	(12,296)	02		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	52,809	30		9
10	Interest and Other Investment Income	(8,649)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(395)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(750)	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				24
25	Fund Raising, Advertising and Promotional	(10,869)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(28)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(39,651)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (19,829)		\$	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)	(217,913)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (217,913)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (237,742)		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	

SEE ACCOUNTANTS' COMPILATION REPORT

Beecher Manor Nursing & Rehab Center, Llc

ID# 0047738

Report Period Beginning: 01/01/11

Ending: 12/31/11

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Capitalized R&M	\$ (3,519)	6	1
2	Jury Duty Income	(34)	10	2
3	Theft Loss	(650)	21	3
4	Collection Expense	(3,115)	21	4
5	Prior Period Utility Deposit	(13,406)	05	5
6	Prior Period Professional Fees	(240)	19	6
7	Building Company - Amortization Expense	(11,567)	36	7
8	Building Company - Administrative Expenses	(250)	17	8
9	Out of Period Fees	(52)	21	9
10	Vending Income	(1,201)	02	10
11	Non-Allowable Legal	(5,617)	19	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(39,651)		49

Beecher Manor Nursing & Rehab Center, Llc

ID# 0047738

Report Period Beginning: 01/01/11

Ending: 12/31/11

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

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary			222		6,194		(2,570)					3,846	1
2	Food Purchase	(13,892)		213									(13,679)	2
3	Housekeeping			449		81			(1,829)				(1,299)	3
4	Laundry													4
5	Heat and Other Utilities	(13,406)		787		141							(12,478)	5
6	Maintenance	(3,519)		2,261	5,983	29							4,754	6
7	Other (specify):*				1,804	1,043							2,847	7
8	TOTAL General Services	(30,817)		3,932	7,787	7,488		(2,570)	(1,829)				(16,009)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(34)				34,563			(5,643)				28,886	10
10a	Therapy													10a
11	Activities													11
12	Social Services					5,123							5,123	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					6,680	1,714						8,394	15
16	TOTAL Health Care and Programs	(34)				46,366	1,714		(5,643)				42,403	16
	C. General Administration													
17	Administrative	(250)	250	2,362	8,041	30,116							40,519	17
18	Directors Fees													18
19	Professional Services	(5,857)		(269,305)		(75,698)							(350,860)	19
20	Fees, Subscriptions & Promotions	(11,619)		2,644		126							(8,849)	20
21	Clerical & General Office Expenses	(3,845)		9,794	82,201	6,230							94,380	21
22	Employee Benefits & Payroll Taxes				(14,914)		(1,714)		(32)				(16,660)	22
23	Inservice Training & Education													23
24	Travel and Seminar			146		1,557							1,703	24
25	Other Admin. Staff Transportation			371									371	25
26	Insurance-Prop.Liab.Malpractice			704		122							826	26
27	Other (specify):*				18,775	5,732							24,507	27
28	TOTAL General Administration	(21,571)	250	(253,284)	94,103	(31,815)	(1,714)		(32)				(214,064)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(52,422)	250	(249,352)	101,890	22,039		(2,570)	(7,504)				(187,669)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number

Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	52,809	230,970	7,602		1,165							292,546	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(8,649)	476,460	6,466		369							474,646	32
33	Real Estate Taxes			1,166		209							1,375	33
34	Rent-Facility & Grounds		(744,000)										(744,000)	34
35	Rent-Equipment & Vehicles			2,881						(3,116)			(235)	35
36	Other (specify):*	(11,567)	11,567											36
37	TOTAL Ownership	32,593	(25,003)	18,115		1,743				(3,116)			24,331	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(6,044)	(5,014)	(25,118)	(37,575)	(654)	(74,404)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers							(6,044)	(5,014)	(25,118)	(37,575)	(654)	(74,404)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(19,829)	(24,753)	(231,237)	101,890	23,782		(8,614)	(12,518)	(28,234)	(37,575)	(654)	(237,742)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 744,000	Beecher Properties, LLC	100.00%	\$	(744,000)	1
2	V	33 Real Estate Taxes	140,033	Beecher Properties, LLC	100.00%	140,033		2
3	V	17 Administrative Expenses		Beecher Properties, LLC	100.00%	250	250	3
4	V	30 Depreciation		Beecher Properties, LLC	100.00%	230,970	230,970	4
5	V	36 Amortization		Beecher Properties, LLC	100.00%	11,567	11,567	5
6	V	32 Interest Expense		Beecher Properties, LLC	100.00%	476,460	476,460	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 884,033			\$ 859,280	\$ * (24,753)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	01 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 222	\$	222	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	213		213	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	449		449	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	787		787	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	2,261		2,261	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	2,362		2,362	20
21	V	19 Professional Fees	273,720	Extended Care Consulting, LLC	100.00%	4,415		(269,305)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	2,644		2,644	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	9,794		9,794	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	146		146	24
25	V	25 Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	371		371	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	704		704	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	7,602		7,602	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	6,466		6,466	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,166		1,166	29
30	V	34 Rent - Building		Extended Care Consulting, LLC	100.00%				30
31	V	35 Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	2,881		2,881	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 273,720			\$ 42,483	\$ *	(231,237)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	06 Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	5,983	\$	5,983	15
16	V	06 Maintenance (Direct)	5,482	Extended Care Consulting, LLC	100.00%	5,482			16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	1,073		1,073	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	731		731	18
19	V	12 Admission (Direct)		Extended Care Consulting, LLC	100.00%				19
20	V	15 Emp. Ben. - Nursing (Direct)		Extended Care Consulting, LLC	100.00%				20
21	V	17 Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	8,041		8,041	21
22	V	21 Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	82,201		82,201	22
23	V	21 Office and Clerical (Direct)	31,329	Extended Care Consulting, LLC	100.00%	31,329			23
24	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	15,527		15,527	24
25	V	27 Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	3,248		3,248	25
26	V	22 Employee Benefits	14,914	Extended Care Consulting, LLC	100.00%			(14,914)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 51,725			\$ 153,615	\$ *	101,890	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	03 Housekeeping	\$	Extended Care Clinical, LLC	100.00%	\$ 81	\$	81	15
16	V	05 Utilities		Extended Care Clinical, LLC	100.00%	141		141	16
17	V	06 Maintenance		Extended Care Clinical, LLC	100.00%	29		29	17
18	V	19 Professional Fees	91,236	Extended Care Clinical, LLC	100.00%	15,538		(75,698)	18
19	V	20 Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	126		126	19
20	V	21 Office & Clerical		Extended Care Clinical, LLC	100.00%	2,296		2,296	20
21	V	24 Travel and Seminar		Extended Care Clinical, LLC	100.00%	1,557		1,557	21
22	V	26 Insurance		Extended Care Clinical, LLC	100.00%	122		122	22
23	V	30 Depreciation		Extended Care Clinical, LLC	100.00%	1,165		1,165	23
24	V	32 Interest		Extended Care Clinical, LLC	100.00%	369		369	24
25	V	33 Real Estate Taxes		Extended Care Clinical, LLC	100.00%	209		209	25
26	V	01 Dietary Salary		Extended Care Clinical, LLC	100.00%	6,194		6,194	26
27	V	07 Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	1,043		1,043	27
28	V	10 Nursing Salary		Extended Care Clinical, LLC	100.00%	34,563		34,563	28
29	V	10a Rehab Salary		Extended Care Clinical, LLC	100.00%				29
30	V	12 Social Service Salary		Extended Care Clinical, LLC	100.00%	5,123		5,123	30
31	V	15 Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	6,680		6,680	31
32	V	17 Administration Salary		Extended Care Clinical, LLC	100.00%	30,116		30,116	32
33	V	21 Office Salary		Extended Care Clinical, LLC	100.00%	3,934		3,934	33
34	V	27 Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	5,732		5,732	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 91,236			\$ 115,018	\$ *	23,782	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 Dietary Salary	\$	Extended Care Clinical, LLC	100.00%	\$	\$	15
16	V	07 Emp. Ben. - General		Extended Care Clinical, LLC	100.00%			16
17	V	10 Nursing / Medical Record Salary	13,784	Extended Care Clinical, LLC	100.00%	13,784		17
18	V	12 Social Service / Admission Salary	1,314	Extended Care Clinical, LLC	100.00%	1,314		18
19	V	15 Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	1,714	1,714	19
20	V	17 Administration Salary		Extended Care Clinical, LLC	100.00%			20
21	V	27 Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%			21
22	V	22 Employee Benefits	1,714	Extended Care Clinical, LLC	100.00%		(1,714)	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 16,812			\$ 16,812	\$ *	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary Supplies, Supplements	\$ 5,364	Care Centers Health Systems, Inc.	100.00%	\$ 2,793	\$ (2,570)
16	V	2 Food		Care Centers Health Systems, Inc.	100.00%		
17	V	10 Nursing Supplies		Care Centers Health Systems, Inc.	100.00%		
18	V	39 Ancillary Expense	12,611	Care Centers Health Systems, Inc.	100.00%	6,567	(6,044)
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 17,974			\$ 9,360	\$ * (8,614)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary	\$	Xcel Supply, LLC	100.00%	\$		15
16	V	3 Housekeeping	30,166	Xcel Supply, LLC	100.00%	28,338	(1,829)	16
17	V	4 Laundry		Xcel Supply, LLC	100.00%			17
18	V	6 Repairs & Maintenance		Xcel Supply, LLC	100.00%			18
19	V	10 Nursing	93,080	Xcel Supply, LLC	100.00%	87,437	(5,643)	19
20	V	11 Activities		Xcel Supply, LLC	100.00%			20
21	V	21 Office And Clerical		Xcel Supply, LLC	100.00%			21
22	V	22 Employee Benefits	534	Xcel Supply, LLC	100.00%	501	(32)	22
23	V	30 Fixed Assets-Depreciation		Xcel Supply, LLC	100.00%			23
24	V	39 Ancillary	82,709	Xcel Supply, LLC	100.00%	77,695	(5,014)	24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 206,489			\$ 193,971	\$ * (12,518)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Ventilator Equipment	38,100	Vent Lease LLC	100.00%	12,982	(25,118)
16	V	39 Other Ancillary		Vent Lease LLC	100.00%		
17	V	35 Matrix Leasing	3,116	Vent Lease LLC	100.00%		(3,116)
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V	22 Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 260,326	260,326
28	V						
29	V						
30	V						
31	V	22 Employee Health Insurance	260,326	CCS Employee Benefits Group	100.00%		(260,326)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 301,542			\$ 273,308	\$ * (28,234)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 668,997	TriCare Rehab	100.00%	\$ 631,422	\$ (37,575)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 668,997			\$ 631,422	\$ * (37,575)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 R&M - Equipment	\$	Reliable Medical of the Midwest, LLC	100.00%	\$	\$	15
16	V	10 Nursing Supplies		Reliable Medical of the Midwest, LLC	100.00%			16
17	V	39 Ancillary Expense	73,148	Reliable Medical of the Midwest, LLC	100.00%	72,494	(654)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 73,148			\$ 72,494	\$ *	(654) 39

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

Facility Name & ID Number

Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	ERIC ROTHNER	0.500%			BEECHER PROPERTIES, LLC	EVANSTON	BUILDING CO.	1
2	GALE ROTHNER	0.500%	AVENUE CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	EXTENDED CARE CONSULTING	EVANSTON	MANAGEMENT/BOOKK	2
3	ROTHNER FAMILY GRANCHILDREN TRUST	99.000%	BOULEVARD CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	EXTENDED CARE CLINICAL	EVANSTON	ADMINISTRATIVE	3
4			BRIAR PLACE, LTD.	INDIAN HEAD	CARE CENTER HEALTH SYSTE	DES PLAINES	DIETARY & FOOD SUPP	4
5			CHATEAU NURSING AND REHABILITATION CENTER, L.L.C.	WILLOWBROOK	CCS EMPLOYEE BENEFITS GR	EVANSTON	HEALTH INSURANCE	5
6			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	XCEL MEDICAL SUPPLY	EVANSTON	MEDICAL SUPPLIES	6
7			DYER NURSING & REHAB	DYER, IN	VENTLEASE, LLC	EVANSTON	VENTALATOR RENTAL	7
8			GRASMERE PLACE, LLC	CHICAGO	TRICARE REHAB	HILLSIDE	THERAPY	8
9			HILLCREST NURSING AND REHABILITATION CENTER,LLC	JOLIET	RELIABLE MEDICAL SUPPLY C	DES PLAINES	MEDICAL SUPPLY	9
10			HOMESTEAD NURSING & REAHB	LINCOLN, NE	2201 MAIN, LLC	EVANSTON	BLDG COMPANY	10
11			GOLDEN PLANES	HUTCHINSON, KS				11
12			LAKE COUNTY NURSING & REHAB	EAST CHICAGO, IN				12
13			LAKWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD				13
14			LANCASTER MANOR	LINCOLN, NE				14
15			LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT				15
16			MCKINLEY HEALTH CARE CENTER	CANTON, OH				16
17			OAK PARK HEALTHCARE CENTER, L.L.C.	OAK PARK				17
18			PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				18
19			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				19
20			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				20
21			RAINBOW BEACH QOC, L.L.C.	CHICAGO				21
22			SEBOS NURSING & REHAB	HOBART, IN				22
23								23
24			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				24
25			SNOW VALLEY NURSING AND REHABILITATION CENTER, L.L.C.	LISLE				25
26			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				26
27			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				27
28			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				28
29			WHEATON CARE CENTER	WHEATON				29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, LI # 0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	G. Matt Silvers	Relative	Administrative	0%	See Attached	0.66	1.65%	Alloc. Salary	\$ 2,589	17-7	1
2	Adam Vales	Relative	Clerical	0%	See Attached	1.92	4.80%	Alloc. Salary	3,397	22-7	2
3	Mark Steinberg	Relative	Administrative	0%	See Attached	2.8	5.09%	Al. Sal/Al. Fees	9,167	17-7	3
4											4
5											5
6											6
7											7
8											8
9	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only										9
10	amounts anticipated to be considered allowable by the Illinois Department of Health and Family Services.										10
11											11
12											12
13								TOTAL	\$ 15,153		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	31	\$ 6,942	\$	42,527	\$ 222	1
2	02	Food	Patient Days	31	6,677		42,527	213	2
3	03	Housekeeping	Patient Days	31	14,059		42,527	449	3
4	05	Utilities	Patient Days	31	24,674		42,527	787	4
5	06	Maintenance	Patient Days	31	70,833		42,527	2,261	5
6	17	Administrative	Patient Days	31	74,000		42,527	2,362	6
7	19	Professional Fees	Patient Days	31	138,332		42,527	4,415	7
8	20	Dues and Subscriptions	Patient Days	31	82,842		42,527	2,644	8
9	21	Office and Clerical	Patient Days	31	306,863		42,527	9,794	9
10	24	Seminar and Travel	Patient Days	31	4,580		42,527	146	10
11	25	Other Staff Admin. Trans.	Patient Days	31	11,637		42,527	371	11
12	26	Insurance	Patient Days	31	22,043		42,527	704	12
13	30	Depreciation	Patient Days	31	238,204		42,527	7,602	13
14	32	Interest	Patient Days	31	202,602		42,527	6,466	14
15	33	Real Estate Taxes	Patient Days	31	36,524		42,527	1,166	15
16	34	Rent - Building	Patient Days	31			42,527		16
17	35	Rent - Equipment & Auto	Patient Days	31	90,286		42,527	2,881	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,331,096	\$		\$ 42,483	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	06	Maintenance (Pooled)	Patient Days	1,332,501	31	187,474	187,474	42,527	5,983	1
2	06	Maintenance (Direct)	Direct		31	122,603	122,603		5,482	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,332,501	31	33,619		42,527	1,073	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	16,441			731	4
5	12	Admission (Direct)	Direct		31					5
6	15	Emp. Ben. - Nursing (Direct)	Direct		31					6
7	17	Administrative (Pooled)	Patient Days	1,332,501	31	251,959	251,959	42,527	8,041	7
8	21	Office and Clerical (Pooled)	Patient Days	1,332,501	31	2,575,611	2,575,611	42,527	82,201	8
9	21	Office and Clerical (Direct)	Direct		31	545,076	545,076		31,329	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,332,501	31	486,522		42,527	15,527	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	78,893			3,248	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					\$ 4,298,198	\$ 3,682,723		\$ 153,615	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	03	Housekeeping	Patient Days	817,528	19	\$ 1,549	\$ 42,527	\$ 81	1
2	05	Utilities	Patient Days	817,528	19	2,718	42,527	141	2
3	06	Maintenance	Patient Days	817,528	19	557	42,527	29	3
4	19	Professional Fees	Patient Days	817,528	19	298,695	42,527	15,538	4
5	20	Dues and Subscriptions	Patient Days	817,528	19	2,426	42,527	126	5
6	21	Office & Clerical	Patient Days	817,528	19	44,146	42,527	2,296	6
7	24	Travel and Seminar	Patient Days	817,528	19	29,934	42,527	1,557	7
8	26	Insurance	Patient Days	817,528	19	2,346	42,527	122	8
9	30	Depreciation	Patient Days	817,528	19	22,389	42,527	1,165	9
10	32	Interest	Patient Days	817,528	19	7,100	42,527	369	10
11	33	Real Estate Taxes	Patient Days	817,528	19	4,024	42,527	209	11
12	01	Dietary Salary	Patient Days	817,528	19	119,073	42,527	6,194	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	817,528	19	20,044	42,527	1,043	13
14	10	Nursing Salary	Patient Days	817,528	19	664,429	42,527	34,563	14
15	10a	Rehab Salary	Patient Days	817,528	19		42,527		15
16	12	Social Service Salary	Patient Days	817,528	19	98,474	42,527	5,123	16
17	15	Emp. Ben. - Healthcare	Patient Days	817,528	19	128,421	42,527	6,680	17
18	17	Administration Salary	Patient Days	817,528	19	578,938	42,527	30,116	18
19	21	Office Salary	Patient Days	817,528	19	75,625	42,527	3,934	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	817,528	19	110,184	42,527	5,732	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,211,073	\$ 1,536,540		\$ 115,018	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Extended Care Clinical, LLC

Street Address

2201 West Main Street

City / State / Zip Code

Evanston, Illinois 60202

Phone Number

(847) 905-3000

Fax Number

(847) 905-3030

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	Dietary Salary	Direct Allocation		\$	\$		\$	1
2	07	Emp. Ben. - General	Direct Allocation						2
3	10	Nursing / Medical Record Salary	Direct Allocation		344,209	344,209		13,784	3
4	12	Social Service / Admission Salary	Direct Allocation		174,668	174,668		1,314	4
5	15	Emp. Ben. - Healthcare	Direct Allocation		61,656			1,714	5
6	17	Administration Salary	Direct Allocation						6
7	27	Emp. Ben. - Gen. Admin.	Direct Allocation						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				\$ 580,533	\$ 518,877		\$ 16,812	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Care Centers Health Systems, Inc.
 Street Address 200 Howard
 City / State / Zip Code Des Plaines, Illinois 60018
 Phone Number (224) 612-5662
 Fax Number (224) 612-5862

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary Supplies, Supplements	Direct Allocation		\$	\$		2,793	1
2	2	Food	Direct Allocation						2
3	10	Nursing Supplies	Direct Allocation						3
4	39	Ancillary Expense	Direct Allocation					6,567	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				\$	\$		9,360	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Xcel Supply, LLC

Street Address

2201 Main Street

City / State / Zip Code

Evanston, IL 60202

Phone Number

(847)328-7600

Fax Number

(847)328-7615

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Direct Allocation		\$	\$		\$	1
2	3	Housekeeping	Direct Allocation					28,338	2
3	4	Laundry	Direct Allocation						3
4	6	Repairs & Maintenance	Direct Allocation						4
5	10	Nursing	Direct Allocation					87,437	5
6	11	Activities	Direct Allocation						6
7	21	Office And Clerical	Direct Allocation						7
8	22	Employee Benefits	Direct Allocation					501	8
9	30	Fixed Assets-Depreciation	Direct Allocation						9
10	39	Ancillary	Direct Allocation					77,695	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				\$	\$		\$	193,971

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Ventilator Equipment	Direct Allocation					12,982	1
2	39	Other Ancillary	Direct Allocation						2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13	22	Employee Health Insurance	Direct Allocation		\$	\$		\$ 260,326	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				\$	\$		\$ 273,308	25

SEE ACCOUNTANTS' COMPILATION REPORT

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

0047738

Report Period Beginning:

01/01/11

Ending: **12/31/11**

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization TriCare Rehab
 Street Address 150 Fencil Lane
 City / State / Zip Code Hillside, IL 60162
 Phone Number (773) 449-9400
 Fax Number (773) 449-9700

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Therapy	Direct Allocation		\$	\$		\$ 631,422	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				\$	\$		\$ 631,422	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Reliable Medical of the Midwest, LLC

Street Address

200 Howard Avenue

City / State / Zip Code

Des Plaines, Illinois 60018-5909

Phone Number

(847) 566-0800

Fax Number

(

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	R&M - Equipment	Direct Allocation		\$	\$		\$	1
2	10	Nursing Supplies	Direct Allocation						2
3	39	Ancillary Expense	Direct Allocation					72,494	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				\$	\$		\$ 72,494	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Central Illinois Bank		X	Mortgage			\$	\$ 7,709,665		\$ 476,460	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
Working Capital																			
6	Central Illinois Bank		X	Line of Credit						2,391	6								
7	Xerox		X	Note Payable				2,695		459	7								
8	See Supplemental Schedule									6,835	8								
9	TOTAL Facility Related						\$	\$ 7,712,360		\$ 486,145	9								
B. Non-Facility Related*																			
10	Interest Income									(8,649)	10								
11											11								
12											12								
13	See Supplemental Schedule										13								
14	TOTAL Non-Facility Related						\$	\$		\$ (8,649)	14								
15	TOTALS (line 9+line14)						\$	\$ 7,712,360		\$ 477,496	15								

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1										1									
2										2									
3										3									
4										4									
5										5									
6										6									
7	TOTAL Long-Term									7									
Working Capital																			
8	EC Consulting Allocation	X								6,466									
9	EC Clinical Allocation	X								369									
10										10									
11										11									
12										12									
13										13									
14	TOTAL Working Capital									6,835									
B. Non-Facility Related*																			
15										15									
16										16									
17										17									
18										18									
19										19									
20	TOTAL Non-Facility Related									20									

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

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

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nursing & Rehab Center, Llc COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>123,116</u>	<u>2006</u>	<u>\$ 163,718</u>	<u>1</u>
2	<u>Allocated from EC Consulting 2201/Clinical 2201</u>			<u>12,445</u>	<u>2</u>
3	TOTALS	123,116		\$ 176,163	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
130	2006	1985	\$ 2,546,584	\$ 65,297	39	\$ 65,297	\$ 0	\$ 383,619	4
		2008	1,794,872	46,021	39	46,022	1	155,349	5
		2009	3,653,332	92,770	39	93,675	905	267,745	6
		2009	(35,175)						7
		2010	4,953	127	39	122	(5)	244	8
Improvement Type**									
Various		2006	44,583		20	2,229	2,229	12,028	9
Various		2007	35,433		20	2,164	2,164	10,256	10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9			
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation			
37		\$	\$		\$	\$	\$	37		
38								38		
39								39		
40								40		
41								41		
42								42		
43								43		
44								44		
45								45		
46								46		
47								47		
48								48		
49								49		
50								50		
51								51		
52								52		
53								53		
54								54		
55								55		
56								56		
57								57		
58								58		
59								59		
60								60		
61								61		
62								62		
63								63		
64								64		
65								65		
66								66		
67								67		
68			50,398	3,425	3,425		27,326	68		
69				63,789		(63,789)		69		
70		\$	8,094,980	\$	212,934	\$	(58,495)	\$	856,568	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,094,980	\$ 271,429		\$ 212,934	\$ (58,495)	\$ 856,568	1
2	Cable For Phones	2008	4,236		20	212	212	830	2
3	Phone System	2008	16,471		20	824	824	3,157	3
4	Call System	2008	1,142		20	57	57	219	4
5	Door Alert System	2008	5,555		20	278	278	1,065	5
6	Shower Floors	2008	7,563		20	378	378	1,418	6
7	Shower Floors	2008	7,536		20	377	377	1,413	7
8	Shower Floors	2008	5,042		20	252	252	924	8
9	Call System	2008	8,177		20	409	409	1,499	9
10	Cocerhead Light Switches	2008	3,500		20	175	175	642	10
11	Lock Systems	2008	3,141		20	157	157	576	11
12	Blinds	2008	4,266		20	427	427	1,493	12
13	Shower Stalls	2008	5,042		20	252	252	882	13
14	Sprinkler Placard	2008	3,500		20	175	175	569	14
15	Telephone Wiring	2008	6,596		20	330	330	1,072	15
16	Fire Panel	2008	2,550		20	128	128	414	16
17	Paint	2008	3,072		20	154	154	499	17
18	Nurse Call System	2008	2,983		20	149	149	485	18
19	Magnetic Locks	2008	3,587		20	179	179	583	19
20	Painting (Transfer From Home Office)	2008	6,063		20			6,063	20
21	Painting (Transfer From Home Office)	2008	7,345		20			7,345	21
22	Painting	2009	7,481		20			7,481	22
23	Phone System	2009	37,191		20	7,438	7,438	22,315	23
24	Generator Repair	2009	3,601		20	180	180	540	24
25	Painting	2009	3,335		20			3,335	25
26	Alarm Repairs	2009	2,910		20	146	146	437	26
27	Blinds	2009	4,050		20	810	810	2,430	27
28	Curtains	2009	3,968		20	794	794	2,381	28
29	Painting	2009	8,050		20			8,050	29
30	Painting	2009	19,007		20			19,007	30
31	Air Conditioners	2009	4,995		20	250	250	624	31
32	Remodel 5 Res. Rooms - Walls, Plumbing, Flooring	2009	13,640		20	682	682	1,591	32
33	Window	2009	5,640		20	282	282	635	33
34	TOTAL (lines 1 thru 33)		\$ 8,316,215	\$ 271,429		\$ 228,427	\$ (43,002)	\$ 956,540	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,316,215	\$ 271,429		\$ 228,427	\$ (43,002)	\$ 956,540	1
2	Upgrade Boilers	2010	3,893		20	195	195	389	2
3	2 New Doors	2010	2,595		20	130	130	195	3
4	Circulator Pump & Electronic Ballist	2010	3,128		20	626	626	782	4
5	Retrofit 3 Pilots For Electronic Ignition	2010	4,094		20	205	205	239	5
6	Replace Ceiling Tiles Damaged By Storm	2010	4,063		20	203	203	305	6
7	Roof Repair - Epdm Patching	2010	2,500		20	125	125	198	7
8	Painting	2011	3,519		20	3,226	3,226	3,226	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,340,006	\$ 271,429		\$ 233,135	\$ (38,294)	\$ 961,873	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,340,006	\$ 271,429		\$ 233,135	\$ (38,294)	\$ 961,873	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 8,340,006	\$ 271,429		\$ 233,135	\$ (38,294)	\$ 961,873	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 8,340,006	\$ 271,429		\$ 233,135	\$ (38,294)	\$ 961,873	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 8,340,006	\$ 271,429		\$ 233,135	\$ (38,294)	\$ 961,873	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Extended Care Consulting 2201 Main, LLC	2002	14,539	373	39	373		3,464	3
4	Allocated from Extended Care Clinical 2201 Main, LLC	2002	2,611	67	39	67		622	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Extended Care Consulting, LLC	2007	147	7	20	7		37	9
10	Allocated from Extended Care Consulting, LLC	2009	88	4	20	4		13	10
11	Allocated from Extended Care Consulting, LLC	2010	861	43	20	43		86	11
12	Allocated from Extended Care Consulting, LLC	2011	310	15	20	15		15	12
13									13
14	Allocated from Extended Care Consulting 2201 Main, LLC	2002	12,011	1,098	20	1,098		8,792	14
15	Allocated from Extended Care Consulting 2201 Main, LLC	2003	14,154	1,294	20	1,294		10,361	15
16	Allocated from Extended Care Consulting 2201 Main, LLC	2005	703	75	20	75		403	16
17	Allocated from Extended Care Consulting 2201 Main, LLC	2009	127	6	20	6		19	17
18									18
19	Allocated from Extended Care Clinical 2201 Main, LLC	2002	2,157	197	20	197		1,579	19
20	Allocated from Extended Care Clinical 2201 Main, LLC	2003	2,541	232	20	232		1,860	20
21	Allocated from Extended Care Clinical 2201 Main, LLC	2005	126	13	20	13		72	21
22	Allocated from Extended Care Clinical 2201 Main, LLC	2009	23	1	20	1		3	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1								1	
2								2	
3								3	
4								4	
5								5	
6								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13								13	
14								14	
15								15	
16								16	
17								17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25								25	
26								26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	TOTAL (12H & 12I lines 1 thru 33)		\$ 50,398	\$ 3,425		\$ 3,425	\$	\$ 27,326	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 Costs-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	\$ 595,623	\$ 27,551	\$ 115,778	\$ 88,227	10	\$ 608,953	71
72	Current Year Purchases	59,248	3,804	6,680	2,876	10	33,636	72
73	Fully Depreciated Assets	109,009				10	109,009	73
74								74
75	TOTALS	\$ 763,880	\$ 31,355	\$ 122,458	\$ 91,103		\$ 751,598	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Extended Care Cc	2011	\$ 10,263	\$ 160	\$ 160		5	\$ 10,102	76
77		Allocated from Extended Care CI	2011	2,908	582	582		5	1,938	77
78										78
79										79
80	TOTALS			\$ 13,171	\$ 742	\$ 742			\$ 12,040	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)	\$ 9,293,221	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 303,526	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 356,335	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 52,809	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,725,511	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Design Plan for Addition	\$ 86,109	92
93			93
94			94
95		\$ 86,109	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? YES NO

If NO, see instructions.

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

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

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

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

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 4,472 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2012 \$ _____

13. _____ /2013 \$ _____

14. _____ /2014 \$ _____

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	281,792	\$		\$	281,792	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				110,506				110,506	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				276,699				276,699	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescrpts					298,671			298,671	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						82,440	263,140			345,580	13
14	TOTAL			\$		\$	751,437	\$	561,811	\$	1,313,248	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

0047738

Report Period Beginning: **01/01/11**

Ending: **12/31/11**

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/11**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 79,869	\$ 88,855	1
2	Cash-Patient Deposits	26,451	26,451	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,199,425	2,199,425	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	218,785	218,785	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	838,493	613,152	8
9	Other(specify): See Attached Schedule	453,781	453,781	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,816,804	\$ 3,600,449	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		7,964,566	14
15	Leasehold Improvements, at Historical Cost	328,092	328,092	15
16	Equipment, at Historical Cost	272,463	704,161	16
17	Accumulated Depreciation (book methods)	(279,881)	(1,517,633)	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 Attached Schedule		68,729	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 320,674	\$ 7,711,633	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,137,478	\$ 11,312,082	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,221,734	\$ 1,221,734	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,580	17,580	28
29	Short-Term Notes Payable	1,387	1,387	29
30	Accrued Salaries Payable	244,159	244,159	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,259	11,259	31
32	Accrued Real Estate Taxes(Sch.IX-B)	141,764	141,764	32
33	Accrued Interest Payable		39,849	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,637,883	\$ 1,677,732	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	1,308	1,308	39
40	Mortgage Payable		7,709,665	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,308	\$ 7,710,973	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,639,191	\$ 9,388,705	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,498,287	\$ 1,923,377	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,137,478	\$ 11,312,082	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 942,886	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 942,886	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,555,401	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)	\$ 1,555,401	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)	\$ 2,498,287	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Beecher Manor Nursing & Rehab Center, Llc**# **0047738**Report Period Beginning: **01/01/11**Ending: **12/31/11**

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	\$ 9,830,195	1
2	Discounts and Allowances for all Levels	(3,415,975)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,414,220	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,910,614	6
7	Oxygen	29,737	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,940,351	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	3,114	13
14	Non-Patient Meals	12,296	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	304,598	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	58,126	19
20	Radiology and X-Ray	2,370	20
21	Other Medical Services	427,116	21
22	Laundry	4,941	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 812,561	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	8,649	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,649	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,235	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,235	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,177,016	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,400,969	31
32	Health Care	3,177,459	32
33	General Administration	1,541,128	33
B. Capital Expense			
34	Ownership	955,379	34
C. Ancillary Expense			
35	Special Cost Centers	1,313,248	35
36	Provider Participation Fee	233,432	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,621,615	40
41	Income before Income Taxes (line 30 minus line 40)**	1,555,401	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,555,401	43

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

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

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

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

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

0047738

Report Period Beginning:

01/01/11

Ending:

12/31/11

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,025	2,182	\$ 86,256	\$ 39.53	1
2	Assistant Director of Nursing	1,932	1,971	79,362	40.26	2
3	Registered Nurses	22,198	24,749	740,926	29.94	3
4	Licensed Practical Nurses	22,224	25,506	585,503	22.96	4
5	CNAs & Orderlies	71,487	77,882	891,743	11.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,884	11,205	200,179	17.87	8
9	Activity Director	1,797	2,130	49,227	23.11	9
10	Activity Assistants	6,569	7,027	68,997	9.82	10
11	Social Service Workers	7,151	7,698	142,460	18.51	11
12	Dietician	1,025	1,143	17,323	15.16	12
13	Food Service Supervisor	1,988	2,302	62,392	27.10	13
14	Head Cook	2,743	3,076	36,872	11.99	14
15	Cook Helpers/Assistants	20,833	23,412	208,602	8.91	15
16	Dishwashers					16
17	Maintenance Workers	4,801	5,230	102,606	19.62	17
18	Housekeepers	16,928	17,887	176,113	9.85	18
19	Laundry					19
20	Administrator	1,947	2,115	93,954	44.42	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,170	7,725	100,212	12.97	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	1,962	2,153	35,807	16.63	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,685	1,950	29,574	15.17	33
34	TOTAL (lines 1 - 33)	206,349	227,343	\$ 3,708,108 *	\$ 16.31	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	361	\$ 18,410	01-03	35
36	Medical Director	Monthly	42,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,700	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	9	516	12-03	45
46	Other(specify)				46
47	<u>See Attached</u>		15,097		47
48					48
49	TOTAL (lines 35 - 48)	370	\$ 83,723		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	6	\$ 372	10-03	50
51	Licensed Practical Nurses	11	396	10-03	51
52	Certified Nurse Assistants/Aides	349	4,519	10-03	52
53	TOTAL (lines 50 - 52)	366	\$ 5,287		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	
Michael K. Garner	Administrator	0	\$ 93,954	Workers' Compensation Insurance	\$ 117,327	IDPH License Fee	\$	
				Unemployment Compensation Insurance	78,279	Advertising: Employee Recruitment	376	
				FICA Taxes	253,866	Health Care Worker Background Check	1,420	
				Employee Health Insurance	148,052	(Indicate # of checks performed <u>59</u>)		
				Employee Meals		Patient Background Checks	300 3,000	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	494	
				Employee Physicals	8,214	Licenses, Inspections & Permits	1,665	
				Other Employee Welfare	12,714	Extended Care Consulting Allocation	2,644	
				Holiday Expense	2,550	Extended Care Clinical Allocation	126	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 93,954	TOTAL (agree to Schedule V, line 22, col.8)		\$ 9,725		
(List each licensed administrator separately.)								
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
	\$					\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	1,160
							Allocated from EC Consulting	146
							Allocated from EC Clinical	1,557
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type	Amount						
Frost, Ruttenberg & Rothblatt	Accounting	\$ 25,100						
Personnel Planners	Unemployment Tax	1,900						
Adjusted Page 5A	Legal	5,617						
Various	Legal	3,319						
Extended Care Consulting	Home Office Expense	273,720						
Extended Care Clinical	Home Office Expense	91,236						
Prospect Resources	Energy Consultant	922						
Blymas, Inc.	Tax Credit Services	2,171						
Pinnacle Consulting	Cust. & EE Satisfaction Prgrm	2,390						
ECC	Various	2,214						
Paycor	Payroll Services	11,486						
See Supplemental Schedule		7,740						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 427,815					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Report Period Beginning:

01/01/11

Ending:

12/31/11**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 55,667 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 233,432
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 12,296
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? None
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT