

		FOR BHF USE			

LL2

Supportive Living Facility

**2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES
COST REPORT FOR
SUPPORTIVE LIVING FACILITIES
(FISCAL YEAR 2015)**

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

<p>I. Facility ID Number: <u>1000123</u></p> <p>Facility Name: <u>Castle Manor of St Claras</u></p> <p>Address: <u>1550 Castle Manor Dr</u> <u>Lincoln</u> <u>62652</u> <small>Number City Zip Code</small></p> <p>County: <u>Logan</u></p> <p>Telephone Number: (<u>217</u>) <u>732-2310</u> Fax # ()</p> <p>Federal Employer ID Number: _____</p> <p>Date Current Owners were Certified: <u>2010</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Dave Underwood</u> Telephone Number: () _____ Email Address: _____</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust			<input type="checkbox"/> Other	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/15</u> to <u>12/31/15</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>David M. Underwood</u></td> <td></td> </tr> <tr> <td></td> <td>(Title) <u>Executive VP & CFO</u></td> <td></td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) _____</td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> <td></td> </tr> <tr> <td></td> <td>(Firm Name & Address) _____</td> <td></td> </tr> <tr> <td></td> <td>(Telephone) () _____</td> <td>Fax # () _____</td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____		(Type or Print Name) <u>David M. Underwood</u>			(Title) <u>Executive VP & CFO</u>		Paid Preparer	(Signed) _____	(Date) _____		(Print Name and Title) _____			(Firm Name & Address) _____			(Telephone) () _____	Fax # () _____
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																												
<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State																																												
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County																																												
IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____																																												
	<input type="checkbox"/> "Sub-S" Corp.	_____																																												
	<input type="checkbox"/> Limited Liability Co.	_____																																												
	<input type="checkbox"/> Trust																																													
	<input type="checkbox"/> Other	_____																																												
Officer or Administrator of Provider	(Signed) _____	(Date) _____																																												
	(Type or Print Name) <u>David M. Underwood</u>																																													
	(Title) <u>Executive VP & CFO</u>																																													
Paid Preparer	(Signed) _____	(Date) _____																																												
	(Print Name and Title) _____																																													
	(Firm Name & Address) _____																																													
	(Telephone) () _____	Fax # () _____																																												

Facility Name Castle Manor of St Claras

Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	54	Single Unit Apartment	54	19,710	1
2		Double Unit Apartment			2
3		Other			3
4	54	TOTALS	54	19,710	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	8,125	11,224		19,349	5
6	Double Unit					6
7	Other					7
8	TOTALS	8,125	11,224		19,349	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.17%

D. Indicate the number of paid bed-hold days the SLF had during this year
None Also, indicate the number of unpaid bed-hold days the SLF had during this year. _____ **(Do not include bed-hold days in Section B.)**

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES NO

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO

G. List all services provided by your facility for non-residents.
 (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: _____ Fiscal Year: _____

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
 If no, explain. _____

Facility Name: Castle Manor of St Claras

Report Period Beginning:

01/01/15

Ending:

12/31/15

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
A. General Services								
1	Dietary and Food Purchase	182,257	138,729		320,986		320,986	1
2	Housekeeping, Laundry and Maintenance	64,917	37,427		102,344		102,344	2
3	Heat and Other Utilities			125,699	125,699		125,699	3
4	Other (specify):							4
5	TOTAL General Services	247,174	176,156	125,699	549,029		549,029	5
B. Health Care and Programs								
6	Health Care/ Personal Care	259,417	2,265	11,970	273,652		273,652	6
7	Activities and Social Services	26,992	3,086		30,078		30,078	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	286,409	5,351	11,970	303,730		303,730	9
C. General Administration								
10	Administrative and Clerical	134,076	13,407	201,423	348,906	(71,252)	277,654	10
11	Marketing Materials, Promotions and Advertising			42,820	42,820		42,820	11
12	Employee Benefits and Payroll Taxes			147,485	147,485		147,485	12
13	Insurance-Property, Liability and Malpractice			33,638	33,638		33,638	13
14	Other (specify):							14
15	TOTAL General Administration	134,076	13,407	425,366	572,849	(71,252)	501,597	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	667,659	194,914	563,035	1,425,608	(71,252)	1,354,356	16
Capital Expenses								
D. Ownership								
17	Depreciation			250,302	250,302		250,302	17
18	Interest			289,484	289,484	(701)	288,783	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			5,283	5,283		5,283	21
22	Other (specify):							22
23	TOTAL Ownership			545,069	545,069	(701)	544,368	23
24	GRAND TOTAL (Sum of lines 16 and 23)	667,659	194,914	1,108,104	1,970,677	(71,953)	1,898,724	24

Facility Name: Castle Manor of St Claras

Report Period Beginning 01/01/15

Ending:

12/31/15

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1.47	\$ 25.33	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7.08	12.21	3
4	Activity Director & Assistants			4
5	Social Service Workers	0.90	14.13	5
6	Head Cook			6
7	Cook Helpers/Assistants	8.53	10.14	7
8	Dishwashers			8
9	Maintenance Workers	0.98	17.00	9
10	Housekeepers	1.41	9.78	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	1.76	17.88	14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	22.13	\$ 12.87	17

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	\$ 93,269	1
2			2
Total		\$ 93,269	3

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
St Clara's Manor - SNF		Lincoln	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
St Clara's Senior Services		Lincoln		Support Organizatio	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES NO

Name of related entity: _____ If yes, what is the value of those services? \$ _____
 (Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Castle Manor of St Claras

Report Period Beginning:

01/01/15

Ending:

12/31/15

VIII. OWNERSHIP COSTS

A. Purchase price of land _____ Year land was acquired _____

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

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

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	54				\$ 6,893,341	\$ 198,237		\$ 198,237	\$	\$ 1,069,185	1
2											2
3											3
4											4
5											5
Improvement Type											
6		Install security camera system		2014	25,193						6
7		Improve parking lot to accommodate handicapped		2014	3,850						7
8		Replace water heater		2014	8,256						8
9		(2) Water heater replacements		2015	17,316						9
10		Hallway lighting replacement		2015	2,850						10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 6,950,806	\$ 198,237		\$ 198,237	\$	\$ 1,069,185	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 513,877	\$ 52,065	\$ 52,065	\$		\$ 276,449	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 513,877	\$ 52,065	\$ 52,065	\$		\$ 276,449	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)	\$	\$	\$	24

Facility Name: Castle Manor of St Claras

Report Period Beginning: 01/01/15

Ending: 12/31/15

IX. RENTAL COSTS

A. Building and Fixed Equipment

1. Name of Party Holding Lease: None

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

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

8. Is movable equipment rental included in building rental? YES NO

9. Rental amount for movable equipment \$ _____

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	Name of Lender	2		3	4	6		7	8	9	
			Related**	YES			NO	Amount of Note				
					Purpose of Loan	Date of Note	Original		Maturity Date			
		A. Directly Facility Related										
		Long-Term										
1		Lancaster Pollard			Mortgage	/ /	\$	5,769,006	/ /		\$	274,216
2		SCSS			Start Up	/ /		1,526,800	/ /			15,268
3						/ /			/ /			
		Working Capital										
4						/ /			/ /			
5						/ /			/ /			
6						/ /			/ /			
7		TOTAL Facility Related					\$	7,295,806			\$	289,484
		B. Non-Facility Related										
8		Interest				/ /			/ /			-701
9						/ /			/ /			
10		TOTALS (lines 7, 8 and 9)					\$	7,295,806			\$	288,783

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

** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: Castle Manor of St Claras

Report Period Beginning: 01/01/15

Ending:

12/31/15

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,361,973	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	169,620		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	59,589		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,591,182	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	815,907		13
14	Buildings, at Historical Cost	6,950,806		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	513,877		16
17	Accumulated Depreciation (book methods)	(1,345,634)		17
18	Deferred Charges	(342,756)		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,592,200	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,183,382	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 44,186	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	33,220		30
31	Accrued Taxes Payable			31
32	Accrued Interest Payable	17,932		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 95,338	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,295,806		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,295,806	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,391,144	\$	45
46	TOTAL EQUITY	\$ 792,238	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,183,382	\$	47

*(See instructions.)

Facility Name: Castle Manor of St Claras

Report Period Beginning: 01/01/15

Ending:

12/31/15

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
Revenue		Amount	
A. SLF Resident Care			
1	Gross SLF Resident Revenue	\$ 1,921,776	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,921,776	3
B. Other Operating Revenue			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	14,356	8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 14,356	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	701	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 701	14
D. Other Revenue (specify):			
15	Loss on sale of assets	(1,212)	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ (1,212)	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,935,621	18

		2	
Expenses		Amount	
A. Operating Expenses			
19	General Services	549,029	19
20	Health Care/ Personal Care	303,730	20
21	General Administration	572,849	21
B. Capital Expense			
22	Ownership	545,069	22
C. Other Expenses			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,970,677	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (35,056)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (35,056)	31

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg : Adjustment Line #	Amount
1009	PETTY CASH	1,361,973				1,009	1,009 CASH 1,361,973
1010	CASH IN BANK					1,100	1,100 ACCTS RECEIV-I 245,203
1040	CASH IN BANK-PAYROLL					1,101	1,101 ALLOW. FOR UN -75,583
1100	ACCOUNTS RECEIVABLE	169,620				1,110	1,110 ACCTS RECEIV-M/C
1110	MEDICARE RECEIVABLES					1,125	1,125 ACCTS RECEIV-IPA
1125	IPA INCOME RECEIVABLE					1,135	1,135 ACCTS RECEIV-IC
1130	MEDICARE COST REPORT					1,140	1,140 UNAPPLIED CASH RECEIPTS
1135	ACCOUNTS RECEIVABLE-IC					1,145	1,145 A/R SUSPENSE-REFUNDS
1140	UNAPPLIED CASH RECEIPTS					1,200	1,200 PREPAID EXPEN 59,589
1145	A/R SUSPENSE-REFUNDS					1,220	1,220 OTHER PREPAID EXPENSES
1190	ACCRUED INTEREST REC					1,300	1,300 DIETARY INVENTORY
1200	PREPAID INSURANCE	59,589				1,310	1,310 SUPPLIES INVENTORY
1220	OTHER PREPAID EXPENSES					1,320	1,320 LINEN INVENTORY
1300	FOOD INVENTORY					1,409	1,409 LAND 815,907
1310	SUPPLIES INVENTORY					1,450	1,450 FURNITURE & E 513,877
1409	LAND	815,907				1,460	ACCUM DEPR-B 276,449
1450	FURNITURE & EQUIPMENT	513,877				1,475	1,475 BUILDING 6,950,806
1460	ACCUM DEPR-FURN & EQUIP	-276,449				1,490	1,490 ACCUM DEPR-B 1,069,185
1475	BUILDING & IMPROVEMENT	6,950,806				1,530	1,530 RESIDENT FUNE 0
1490	ACCUM DEPR-BUILDING	-1,069,185				1,550	1,550 LOAN FEES -342,756
1530	RESIDENT FUNDS	0				1,551	1,551 LOAN FEES ADDED
1550	LOAN FEES	-342,756				1,850	1,850 INTERCOMPANY 0
1560	REAL ESTATE TAX ESCROW					2,010	2,010 ACCOUNTS PAY -44,186
1575	REIMBURSABLE PURCHASES					2,100	2,095 BONUSES PAYABLE
1850	INTRACOMPANY	0				2,100	2,100 ACCRUED PAYR -7,984
2010	ACCOUNTS PAYABLE	-44,186				2,100	2,100 PR CLEARING-BENEFITS
2095	BONUSES PAYABLE					2,100	2,100 PR CLEARING-LABOR
2100	ACCRUED PAYROLL	-7,984				2,110	2,110 ACCRUED PTO F -24,808
2110	ACCRUED VACATION PAY	-24,808				2,120	2,120 U.C. TAXES PAYABLE
2120	UC TAXES PAYABLE					2,125	2,125 FICA TAXES PA 428
2125	FICA TAX PAYABLE	-428	-428			2,130	2,130 FEDERAL W/H TAX PAYABLE
2130	FIT PAYABLE					2,140	2,140 STATE W/H TAX PAYABLE

2140	STATE W/H PAYABLE	0				2,152	2,152 WORKERS COMP ACCRUAL	
2145	EARNED INCOME CREDIT					2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150	UC FED CREDIT REDUCTION					2,230	2,230 PAYROLL SAVINGS	
2230	PAYROLL SAVINGS					2,235	2,240 UNITED FUND	
2235	IRA W/HOLDINGS					2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240	UNITED WAY					2,246	2,250 401K W/H	
2245	GROUP INSURANCE PAYABLE					2,250		
2246	GROUP INSURANCE PAYABLE-CAFETERIA					2,260	2,260 WAGE GARNISHMENT	
2260	WAGE GARNISHMENTS					2,300	2,300 ACCRUED INTEI	-17,932
2280	MISC PAYROLL DEDUCTIONS					2,320	2,320 IPA PAYMENTS	0
2300	ACCRUED INTEREST PAYAB	-17,932				2,350	2,350 REAL ESTATE T	0
2310	SALES TAX PAYABLE					2,385		
2320	IPA PAYMENTS PAYABLE	0				2,400	2,400 CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABLI	0				2,512	2,512 DUE TO RESIDEI	0
2385	ACTIVITY FUND	0				2,600	2,600 LASALLE BANK	-7,295,806
2390	SECURITY DEPOSITS	0				2,600		
2391	VOLUNTEER FUND					2,625	2,625 LASALLE CONS	0
2393	HEART FUND/BAZAAR					2,625		
2395	DEFERRED INC EMP & MEM					2,695	2,695 CURRENT PORTION OF LT DEBT	
2400	CURRENT PORTION LT DEBT					2,720	2,720 RETAINED EARN	-827,294
2460	INCOME TAXES PAYABLE						net income	35,056
2512	DUE TO RESIDENTS	0						
2600	MORTGAGE PAYABLE	-7,295,806					balance	<u>0</u>
2650	EQUIPMENT LOAN PAYABLE							
2695	CURRENT PORTION LT DEBT							
2696	DEFERRED INCOME TAXES							
2710	COMMON STOCK							
2720	RETAINED EARNINGS	-827,294						
2970	PROFIT/LOSS FOR PERIOD	35,056						
3007.1	PATIENT DAYS-PRIVATE	11,224						3,007
3007.2	PATIENT DAYS-IPA	8,125						3,007
3007.3	PATIENT DAYS-MEDICARE	0						3,007
3007.4	PATIENT DAYS-CONVERSION							3,007
3007.5	PATIENT DAYS-LICENSED							3,007
3007.6	PATIENT DAYS-TOTAL							3,007
3010	1 BASIC CHARGE-PRIVATE & V	-1,881,995	0	0	0	0		3,007

3015	1 PRIVATE ASSESSMENT TAX INCOME		0	0	0	0	3,010
3020	1 BASIC CHARGE-IPA	0	0	0	0	0	3,020
3030	1 BASIC CHARGE-MEDICARE	0	0	0	0	0	3,030
3035	4 DAY CARE/HOME CARE		0	0	0	0	3,040
3040	1 LIGHT NURSING CARE	0	0	0	0	0	3,050
3050	1 MEDIUM NURSING CARE		0	0	0	0	3,060
3060	1 HEAVY NURSING CARE		0	0	0	0	3,061
3061	1 SKILLED NURSING CARE						3,080
3080	1 NURSING SUPPLIES-PRIVATE	0	0	0	0	0	3,081
3081	1 NURSING SUPPLIES-IPA		0	0	0	0	3,082
3082	1 NURSING SUPPLIES MED PT A		0	0	0	0	3,083
3083	1 NURSING SUPPLIES MED PT B						3,100
3100	17 DRUGS	0	0	0	0	0	3,101
3101	17 DRUGS-OTHER						3,110
3110	6 PT-PRIVATE	0	0	0	0	0	3,111
3111	6 PT-IPA		0	0	0	0	3,112
3112	6 PT-MEDICARE PART A		0	0	0	0	3,113
3113	6 PT-MEDICARE PART B		0	0	0	0	3,140
3130	1 PUBLIC AID ASSESSMENT INC						3,150
3140	19 LABORATORY INCOME		0	0	0	0	3,151
3150	6 SPEECH/OT-PRIVATE		0	0	0	0	3,152
3151	6 SPEECH/OT-IPA		0	0	0	0	3,153
3152	6 SPEECH/OT-MED PART A		0	0	0	0	3,160
3153	6 SPEECH/OT MED PART B						3,410
3410	2 IPA DISCOUNTS	0	0	0	0	0	3,411
3411	2 MEDICAID PART B DISCOUNT		0	0	0	0	3,420
3420	2 MEDICARE DISCOUNTS		0	0	0	0	3,500
3440	36 ASSESSMENT TAX EXPENSE		42	3	0	0	3,520
3520	16 Food stamps	-39,781	6	0	6	0	3,530
3530	13 BEAUTY SHOP	-14,356	0	0	0	0	3,560
3560	12 ACTIVITY FUND INCOME	0	0	0	0	0	3,570
3570	12 VENDING INCOME/EXPENSE	0	0	0	0	0	3,590
3580	12 MANAGEMENT FEES		0	0	0	0	3,595
3590	1 EQUIPMENT RENTAL	0	0	0	0	0	3,600
3595	21 RESIDENT TRANSPORTATION	0	0	0	0	0	4,110
3600	21 MISC INCOME	-244	0	0	0	0	4,111

4110	GENERAL & ADMINIST WAG	63,599	65,761	21	1	17	0		4,115
4111	ADMINISTRATOR WAGES	68,315	68,315	17	1	0	0		4,120
4115	VACATION & SICK - G&A	2,162		21	1	0	0		4,125
4120 4475	EMPLOYEE BENEFITS	7,565	147,485	22	3	0	0		4,130
4125	EMPLOYEE HEPETITIS VACC	0		22	3	0	0		4,135
4130	EMPLOYEE SCHOLORSHIP W	0		21	1	0	0		4,250
4135	EMPLOYEE SCHOLORSHIP C	0		23	3	0	0		4,255
4220	DIRECTORS FEES	0	0	18	3	0	0		4,260
4250 4255	OFFICE SUPPLIES	13,407	13,407	21	2	0	0		4,275
4260	TELEPHONE	11,012	11,012	21	3	0	0		4,276
4275	TRAINING & EMPLOYEE DEV	1,422	1,422	23	3	16	0 **		4,280
4280	GENERAL TRAVEL	3,184	4,151	24	3	16	0		4,281
4281	MEAL EXPENSE FOR TRAVEL	188		24	3	19	0		4,285
4285	EDUCATION & SEMINAR	779		24	3	19	0 ***		4,289
4290	HELP WANTED ADVERTISING	7,251	42,820	20	3	0	0	0	4,290
4291	PROMOTIONAL ADVERTISING	19,750		20	3	25	0		4,291
4292	PUBLIC RELATIONS	12,154		20	3	25	0		4,292
4300	LICENSES & FEES	543		20	3	17	0		4,300
4310	DUES & SUBSCRIPTIONS	2,451		20	3	17	0		4,310
4320	CONTRIBUTIONS	0		27	3	20	0		4,320
4350	PROFESSIONAL FEES	20,500	113,769	19	3	22	-252		4,350
4355	MEDICAL DIRECTOR	0	0	9	3	0	0		4,355
4360	UTILIZATION REVIEW	0		10	3	0	0		4,362
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363
4362	MEDICAL RECORDS CONSULT	0		10	3	0	0		4,364
4363	PHARMACIST FEES	0		10	3	0	0		4,370
4364	SOC SERV/ACT CONSULT	0	0	12	3	0	0		4,383
4370	TV RENTAL	4,477		35	3	5	0		4,390
4380	INCOME TAXES		71,069	27	3	26	0		4,400
4383	BACKGROUND CHECKS	671		20	3	26	0		4,401
4400	PAYROLL TAXES	45,906		22	3	0	0		4,410
4401	PAYROLL TAXES ADMINIST	7,091		22	3	0	0		4,420
4410	GROUP INSURANCE	70,145		22	3	0	0		4,430
4420	LIABILITY INSURANCE	33,638	33,638	26	3	0	0		4,435
4425	INSURANCE-OWNERS			22	3	21	0		4,436
4430	WORKMENS COMP INSURAN	16,778		22	3	0	0		4,450

4450	CENTRAL OFFICE FEES	93,269		19	3	34	0 **	4,460
4460	BAD DEBTS	71,000		27	3	24	-71,000	4,461
4470	LOST ITEMS-RESIDENTS	69		27	3	0		4,470
4490	MISCELLANEOUS	0		27	3	0	0	4,475
4510	REAL ESTATE TAXES	0	0	33	3	0	0	4,486
4600	LEASED EQUIPMENT	806	5,283	35	3	16	0	4,490
5110	MAINTENANCE SALARIES	33,585	35,546	6	1	0	0	4,496
5120	MAINTENANCE SICK & VAC	1,961		6	1	0	0	4,510
5130	ELECTRIC	45,773	78,728	5	3	0	0	4,600
5131	NATURAL GAS	5,901		5	3	0	0	5,110
5132	HEATING & DEISEL OIL			5	3	0	0	5,120
5133	WATER & SEWER	27,054		5	3	0	0	5,130
5134	TRASH COLLECTION	3,918	46,971	6	3	0	0	5,131
5140	PROPERTY PLANT REPLACEMENT	15,778	32,479	6	2	0	0	5,133
5160	GENERAL REPAIR & MAINT	16,701		6	2	0	0	5,134
5165	MAINTENANCE CONTRACTS	43,053		6	3	0	0	5,140
5210	DIETARY WAGES	174,453	182,257	1	1	0	0	5,160
5220	DIETARY SICK & VAC	7,804		1	1	0	0	5,165
5240	SALES TAX			2	3	13	0	5,210
5248	FOOD PURCHASES	135,313	128,322	2	2	0	0	5,220
5250	SUPPLIES-DISHWASHING	2,528	10,407	1	2	0	0	5,248
5260	DIETARY REPLACEMENT	2,038		1	2	0	0	5,250
5270	KITCHEN SUPPLIES-PAPER	5,841		1	2	0	0	5,260
5295	MEAL CREDIT	-6,991		2	2	0	0	5,270
5310	LAUNDRY WAGES	0	0	4	1	0	0	5,295
5340	LAUNDRY SICK & VAC	0		4	1	0	0	5,310
5370	LAUNDRY REPLACEMENT	0	688	4	2	0	0	5,340
5380	LAUNDRY REIMBURSEMENT			4	3	0	0	5,370
5390	LAUNDRY SUPPLIES	688		4	2	0	0	5,380
5410	HOUSEKEEPING WAGES	27,692	29,371	3	1	0	0	5,390
5440	HOUSEKEEPING SICK & VAC	1,679		3	1	0	0	5,410
5480	HOUSEKEEPING SUPPLIES	4,772	4,260	3	2	0	0	5,440
5490	HOUSEKEEPING SUPPLIES-PI	-512		3	2	0	0	5,480
6010	RN WAGES-MEDICARE		259,417	10	1	0	0	5,490
6020	RN WAGES-NON MEDICARE	22,231		10	1	0	0	6,020
6030	DON WAGES	51,673		10	1	0	0	6,030

6035	ADON	0		10	1	0	0	6,035
6040	RN SICK & VACATION	770		10	1	0	0	6,040
6110	LPN WAGES-MEDICARE			10	1	0	0	6,120
6120	LPN WAGES-NON MEDICARE	0		10	1	0	0	6,140
6130	LPN WAGES OTHER			10	1	0	0	6,220
6140	LPN SICK & VACATION	3,369		10	1	0	0	6,240
6210	AIDE WAGES-MEDICARE			10	1	0	0	6,245
6220	AIDE WAGES-NON MEDICAR	173,788		10	1	0	0	6,246
6230	WARD CLERKS			10	1	0	0	6,247
6240	AIDE VACATION & SICK	7,586		10	1	0	0	6,250
6245	CONTRACT NURSES-RN	0		10	3	0	0	6,255
6246	CONTRACT NURSES-LPN	0		10	3	0	0	6,260
6247	CONTRACT NURSES-AIDES	0		10	3	0	0	6,270
6250	NURSE AIDE TRAINING WAC	0	0	13	1	0	0	6,275
6255	NURSE AID TRAINING EXP	0	0	13	2	0	0	6,290
6260	NURSE AIDE TRAINING REIM	0		0	0	0	0	6,295
6270	REHAB WAGES	0		10	1	0	0	6,390
6275	REHAB SICK & VAC	0		10	1	0	0	6,490
6280	NURSING DEPT EDUCATION			23	3	0	0	7,280
6290	NURSING SUPPLIES	1,593	2,265	10	2	0	0	7,281
6295	NURSING SUPPLIES	672		10	2	0	0	7,380
6390	REPLACEMENT-NURSING	0		10	2	0	0	7,391
6490	NURSING OTHER	0	0	10	3	0	0	7,393
7280	DRUG PURCHASES	0	0	39	2	0	0 ***	7,510
7281	DRUG PURCHASES-OTHER	0		39	2			7,540
7380	LABORATORY SERVICES	0	0	39	3	0	0	7,590
7410	HOME HEALTH SALARY			39	1	0	0	7,620
7440	HOME HEALTH SICK & VAC			39	1	0	0	7,660
7450	HOME HEALTH EXPENSES			39	3	0	0	7,710
7510	ACTIVITES WAGES	0	0	11	1	0	0	7,720
7540	ACTIVITIES SICK & VAC	0		11	1	0	0	7,730
7590	ACTIVITIES SUPPLIES	3,086	3,086	11	2	0	0	7,740
7595	ACTIVITIES FEES	0	0	11	3	0	0	7,750
7610	PT WAGES			39	1	0	0	7,770
7611	PT SICK & VACATION			39	1	0	0	7,820
7620	PT FEES	0		39	3	0	0 ***	7,890

7660	PT SUPPLIES	0		39	2	0	0	7,960
7710	SOCIAL SERVICE WAGES	25,516	26,992	12	1	0	0	8,120
7720	SOCIAL SERVICE SICK & VAC	1,476		12	1	0	0	8,125
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0	8,130
7740	OT FEE	0		39	3	0	0 ***	8,150
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0	9,510
7770	SPEECH THERAPY FEE	0		39	3	0	0 ***	9,520
7800	BEAUTICIAN WAGES		0	40	1	0	0	9,530
7810	BEAUTICIAN SICK & VAC			40	1	0	0	
7820	BEAUTICIAN FEES	11,970	11,970	40	3	0	0	
7890	BEAUTY SHOP SUPPLIES	0	0	40	2	0	0	
7910	VOLUNTEER COORDINATOR			21	1	0	0	
7940	VOL COORD SICK & VAC			21	1	0	0	
7960	VOL COORD SUPPLIES	0		21	2	0	0	
8100	RENT	0	0	34	3	0	0	
8120	INTEREST EXPENSE	284,936	289,484	32	3	14	-701	
8130	DEPRECIATION	250,302	250,302	30	3	9	0	
8150	LOAN FEE AMORTIZATION	4,548		32	3	0	0	
9510	INTEREST INCOME	-701		32	0	10	0	
9520	MISC NON-OPERATING INCO	1,456		0	0	0	0	
9700	INCOME TAXES	0		0	0	0	0	
		1,971,432	1,970,677					
			-755					
GRAND TOTALS		35,056					-71,953	
		(NET INCOME)						
		0						
	FACILITY NAME:							
	FACILITY ID:	0						
	FACILITY UNITS:	99						
	BALANCE SHEET TOTAL	0						

	G/L	RECAP CENSUS
PP	11,224	11,224
IPA	8,125	8,125

3,007 PATIENT	11,224
3,007 PATIENT	8,125
3,007 PATIENT	0
	0

3,010 BASIC CF	(1,881,995)
3,020 BASIC CF	0
3,030 BASIC CF	0
	0
	0
	0
3,080 NURSING	0
3,081 NURSING	0
3,082 NURSING	0
3,083 NURSING	0
3,100 DRUGS-M	0
	0
3,110 PHYSICA	0
	0
3,112 PHYSICA	0
3,113 PHYSICA	0
3,140 LABORATORY INCOME	0
	0
3,152 ST/OT TH	0
3,153 ST/OT TH	0
3,185 REHAB/ISOLATION/OTHER CHG	
3,410 IPA/OTHE	0
3,411 MEDICAF	0
3,420 MEDICAF	0
3,520 FOOD STL	(39,781)
3,530 BEAUTY	(14,356)
	0
3,570 VENDINC	0
3,590 EQUIPME	0
3,595 RESIDEN'	0
3,600 MISC INC	(244)
4,110 G&A WA	63,599
4,111 ADMINIS'	68,315

4,115 G&A PTO	2,162
4,120 EMPLOYI	7,390
	0
4,130 EMPLOYI	0
4,135 EMPLOYI	0
4,250 OFFICE S	2,628
4,255 POSTAGE	1,147
4,260 TELEPHO	11,012
4,275 TRAININ	1,422
	0
4,280 GENERAI	3,184
4,281 MEAL EX	188
4,285 EDUCATI	779
4,289 MEETING	0
4,290 HELP WA	7,251
4,291 PROMOTI	19,750
4,292 PUBLIC R	12,154
4,300 LICENSE	543
4,310 DUES & S	2,451
4,320 CONTRIB	0
4,350 PROFESS	20,500
4,355 MEDICAL	0
	0
	0
4,364 SOCIAL S	0
4,370 TV RENT.	4,477
4,383 BACKGR	671
4,390 OTHER T.	0
4,400 PAYROLI	45,906
4,401 PAYROLI	7,091
4,410 GROUP IN	70,145
4,420 LIABILIT	33,638
4,430 WORKMA	15,988
4,435 W/C-FIRS	179
4,436 DRUG TE	611
4,450 MANAGE	93,269

4,460 BAD DEB	71,000
4,461 BAD DEB	0
4,470 LOST ITE	69
4,475 UNIFORM	175
4,486 MIS SOFT	10,099
4,490 MISC EXI	798
4,496 MISC. M.I	9,632
4,510 REAL EST	0
4,600 LEASED I	806
5,110 MAINTEN	33,585
5,120 MAINTEN	1,961
5,130 ELECTRIC	45,773
5,131 NATURAL	5,901
5,133 WATER &	27,054
5,134 TRASH C	3,918
5,140 PROP/PLA	15,778
5,160 GENERAI	16,701
5,165 MAINTEN	32,954
5,210 DIETARY	174,453
5,220 DIETARY	7,804
5,248 FOOD PU	134,515
5,250 SUPPLIES	2,528
5,260 REPLACE	2,038
5,270 KITCHEN	5,841
5,295 MEAL INC	(6,991)
5,310 LAUNDR`	0
5,340 LAUNDR`	0
5,370 REPLACE	0
	0
5,390 SUPPLIES	688
5,410 HOUSEKI	27,692
5,440 HOUSEKI	1,679
5,480 SUPPLIES	4,772
5,490 SUPPLIES	(512)
6,020 RN WAGE	22,231
6,030 DON WAG	51,673

6,035 ADON W/	0
6,040 RN PTO &	770
6,120 LPN WAC	0
6,140 LPN PTO	3,369
6,220 AIDES W/	173,788
6,240 AIDES PT	7,586
	0
	0
	0
	0
	0
6,270 REHAB W	0
6,275 REHAB P	0
6,290 NURSING	1,593
6,295 NURSING	672
6,390 REPLACE	0
6,490 OTHER	0
7,280 DRUG PU	0
7,281 DRUG PU	0
7,380 LABORAT	0
7,390 X-RAY SE	0
	0
7,510 ACTIVITI	0
7,540 ACTIVITI	0
7,590 ACTIVITI	3,086
7,620 PHYSICA	0
7,660 P.T. SUPP	0
7,710 SOCIAL S	25,516
7,720 SOCIAL S	1,476
7,730 SOCIAL S	0
7,740 OCCUPAT	0
7,770 SPEECH T	0
7,820 BEAUTIC	11,970
	0

	0
8,120 INTERES	284,936
	0
8,130 DEPRECL	250,302
LOAN FEI	4,548
9,510 INTERES	(701)
9,520 MISC NOI	1,456
4,220	0
8,100	0
9,702	0
5,230	0
	<u>35,056</u>