FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2010
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2010)

I. IDPH License ID Number: 0005009

Facility Name: Sunny Acres Nursing Home

Address: 19130 Sunny Acres Road (Number) Petersburg (City) 62675 (Zip Code)

County: Menard

Telephone Number: 217-632-2334 **Fax #** 217 632-7092

HFS ID Number:

Date of Initial License for Current Owners: 1966

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY	x	GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership	x	County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mrs. Patricia McNeal **Telephone Number:** 217-632-2334
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 12-01-09 to 11-30-10 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name) Mrs. Patricia McNeal
(Title)

Paid Preparer
(Signed)
(Date)
(Print Name and Title) Mr. Michael Feriozzi, Certified Public Accountant
(Firm Name & Address) Michael J. Feriozzi C.P.A., 1316 South Glenwood Springfield, Illinois 62704
(Telephone) 217-522-8689 Fax # 217 632-7092

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	106	Skilled (SNF)	106	38,690	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	106	TOTALS	106	38,690	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	19,117	11,864	3,807	34,788	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,117	11,864	3,807	34,788	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.91%

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)
meals for menard county inmates

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 [x]

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

I. On what date did you start providing long term care at this location?
Date started 12-01-1966

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 106 and days of care provided 3,713

Medicare Intermediary cms

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [n/a] NO [ ]

Tax Year: n/a Fiscal Year: 11/30

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	320,290	20,029	6,341	346,660		346,660		346,660			1
2	Food Purchase		304,132		304,132	(46,000)	258,132	(14,104)	244,028			2
3	Housekeeping	203,619	39,682		243,301		243,301		243,301			3
4	Laundry	62,535	12,396		74,931		74,931		74,931			4
5	Heat and Other Utilities			170,596	170,596		170,596	(2,706)	167,890			5
6	Maintenance	82,763	77,493	2,400	162,656		162,656		162,656			6
7	Other (specify):*											7
8	TOTAL General Services	669,207	453,732	179,337	1,302,276	(46,000)	1,256,276	(16,810)	1,239,466			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	2,012,947	164,060	8,052	2,185,059		2,185,059	(40,861)	2,144,198			10
10a	Therapy	28,034	151,794	647,539	827,367	(799,334)	28,033		28,033			10a
11	Activities	45,806	8,481		54,287		54,287		54,287			11
12	Social Services	80,959	1,085	3,835	85,879		85,879		85,879			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,167,746	325,420	671,426	3,164,592	(799,334)	2,365,258	(40,861)	2,324,397			16
	C. General Administration											
17	Administrative	74,017	496	20,186	94,699		94,699	(11,976)	82,723			17
18	Directors Fees											18
19	Professional Services			77,474	77,474		77,474		77,474			19
20	Dues, Fees, Subscriptions & Promotions			36,791	36,791		36,791	(24,545)	12,246			20
21	Clerical & General Office Expenses	107,535	19,836	18,025	145,396		145,396		145,396			21
22	Employee Benefits & Payroll Taxes			739,458	739,458	46,000	785,458	(17,000)	768,458			22
23	Inservice Training & Education			7,687	7,687		7,687		7,687			23
24	Travel and Seminar			7,945	7,945		7,945		7,945			24
25	Other Admin. Staff Transportation		2,646		2,646		2,646		2,646			25
26	Insurance-Prop.Liab.Malpractice			50,030	50,030		50,030		50,030			26
27	Other (specify):*											27
28	TOTAL General Administration	181,552	22,978	957,596	1,162,126	46,000	1,208,126	(53,521)	1,154,605			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,018,505	802,130	1,808,359	5,628,994	(799,334)	4,829,660	(111,192)	4,718,468			29

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

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 Sunny Acres Nursing Home #0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			167,110	167,110		167,110		167,110			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			167,110	167,110		167,110		167,110			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					799,334	799,334		799,334			39
40	Barber and Beauty Shops		204		204		204	(204)				40
41	Coffee and Gift Shops		7,771		7,771		7,771	(7,771)				41
42	Provider Participation Fee			59,243	59,243		59,243		59,243			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		7,975	59,243	67,218	799,334	866,552	(7,975)	858,577			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,018,505	810,105	2,034,712	5,863,322		5,863,322	(119,167)	5,744,155			45

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(14,104)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,706)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,000)	17		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,976)	17		24
25	Fund Raising, Advertising and Promotional	(17,682)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(6,863)	20		28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (53,331)		$	30

BHF USE ONLY								
48		49		50		51		52	

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 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (53,331)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39	special services see page 16	x		647,539	10a	39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology			41,127	10a	42
43	Prescription Drugs			110,668	10a	43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$ 799,334		47

Sunny Acres Nursing Home

ID# 0005009

Report Period Beginning: 12-01-09

Ending: 11-30-10

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	cost recovery of medical supplies sold to residents	$ (40,861)	10	1
2				2
3	coffee and gift shop	(7,771)	41	3
4				4
5	beauty shop supplies	(204)	40	5
6				6
7	health insurance costs	(17,000)	22	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				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**	(65,836)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 **Report Period Beginning:** 12-01-09 **Ending:** 11-30-10

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(14,104)	0	0	0	0	0	0	0	0	0	0	(14,104)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,706)	0	0	0	0	0	0	0	0	0	0	(2,706)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(16,810)	0	0	0	0	0	0	0	0	0	0	(16,810)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(40,861)	0	0	0	0	0	0	0	0	0	0	(40,861)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(40,861)	0	0	0	0	0	0	0	0	0	0	(40,861)	16
	C. General Administration													
17	Administrative	(11,976)	0	0	0	0	0	0	0	0	0	0	(11,976)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(24,545)	0	0	0	0	0	0	0	0	0	0	(24,545)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(17,000)	0	0	0	0	0	0	0	0	0	0	(17,000)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(53,521)	0	0	0	0	0	0	0	0	0	0	(53,521)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(111,192)	0	0	0	0	0	0	0	0	0	0	(111,192)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 **Report Period Beginning:** 12-01-09 **Ending:** 11-30-10

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	0	0	0	0	0	0	0	0	0	0	0	0	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(204)	0	0	0	0	0	0	0	0	0	0	(204)	40
41	Coffee and Gift Shops	(7,771)	0	0	0	0	0	0	0	0	0	0	(7,771)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	(7,975)	0	0	0	0	0	0	0	0	0	0	(7,975)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(119,167)	0	0	0	0	0	0	0	0	0	0	(119,167)	45

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Countryside Estates	Petersburg, Illinois	independent
Menard County, Illinois	100%	none		of the County		living facility
				totally owned by		
				Menard County		
				Sunny Acres		
				Nursing Home		

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 [x] NO

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

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	none								$ none		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ none		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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	none						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	none											6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10	none											10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ none Line # _____

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

**** 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 Sunny Acres Nursing Home # 0005009 **Report Period Beginning:** 12-01-09 **Ending:** 11-30-10

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2009 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)	$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2005	none	8
2006	none	9
2007	none	10
2008	none	11
2009	none	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2009	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Sunny Acres Nursing Home COUNTY Menard

FACILITY IDPH LICENSE NUMBER 0005009

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 2009 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 2009.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
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 and 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 original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,190 B. General Construction Type: Exterior brick Frame protected noncumbusta Number of Stories 1

C. Does the Operating Entity? [x] (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? [x] (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).

Countryside Estates of the County is an independent living facility located adjacent to Sunny Acres Nursing Home. The financial operations of Countryside Estates of the County are accounted for in a separate and distinct Menard County fund, as are the financial operations of Sunny Acrtes Nursing Home. Menard County issued revenue bonds in April, 1998 through the Sunny Acres Nursing Home Fund to partially finance the construction of the facility for the operation of Countryside Estates of the County. That portion of the facility's construction costs not financed with the revenue bonds' proceeds was financed with funds provided by the Sunny Acres Nursing Home Fund in the amount of $1,071,628.

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

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	County owned land that the at nursing home		1966	$ 25,000	1
2	and independent living facility are situated on				2
3	TOTALS			$ 25,000	3

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	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	
4	58		1966	1966	$ 526,787	$	40	$	$	$ 526,787	4
5	38		1977	1977	568,714	14,218	40	14,218		469,193	5
6			1984	1984	61,842	2,061	30	2,061		54,621	6
7	10		1993	1993	654,160	16,354	40	16,354		280,744	7
8			1995	1995	68,999	3,450	20	3,450		51,750	8
	Improvement Type**										
9	generator			1980	28,901		10			28,901	9
10	fire alarm system			1981	9,805		10			9,805	10
11	none			1982							11
12	gazebo and floor coverings			1983	12,750		20-23			12,750	12
13	flooring, phone, and paging systems, air conditioner			1984	30,885		10-25			30,885	13
14	sun room, remodelling, wall paper			1985	7,061		5-30			7,061	14
15	kitchen remodelling, wallpaper, parking lot, nightlight, etc			1986	36,333		5-25			36,333	15
16	boiler repair, sprinkler system, office remodelling			1987	17,193		5-25			17,193	16
17	roof, chimney, carpeting, sprinkler system			1988	147,826		5-25			147,826	17
18	compessor, canopy, carport			1989	6,472		15			6,472	18
19	asbestos removal, flooring, water heater, landscaping, canopy			1990	28,642		5-15			28,642	19
20	main air conditioning unit			1991	5,194		15			5,194	20
21	none			1992							21
22	new lagoon, tiling, hot wate heater, aviary			1993	223,851		13			223,851	22
23	fill old lagoon, flooring, wallpaper, and signs			1994	49,671		12			49,671	23
24	major boiler repair, air conditioners, ceiling tile replacement			1995	10,685		5-10			10,685	24
25	special needs unit, resident walking gardens, vinyl soffets			1996	139,517	437	5-30	437		72,072	25
26	donor recognition,wall, remodelling, draperies, and shades			1997	20,798		5-10			20,798	26
27	major boiler repair, air conditioners, ceiling tile replacement			1998	21,699		5			21,699	27
28	two commercial water hearters, entrybath, rooftop			1999	41,844		7-10			37,885	28
29	plumbing, improvements, stuctural improvements			2000	18,896		5			18,896	29
30	plumbing, electrical, boiler rehabilitation			2001	22,162		5			22,162	30
31	structural improvements, sewer lines and walls			2002	77,846	5,618	10-15	5,618		45,880	31
32	seal parking lot, fences improvements			2003	16,153	1,066	5-10	1,066		13,388	32
33	flooring, alarm systems, office remodelling			2004	67,361	5,532	10-20	5,532		36,029	33
34	kitchen tile and ceiling, carpeting, drapes, circuit improvements			2005	17,158	1,715	10	1,715		9,433	34
35	entrance improvements, wiring cable system, front doors			2006	45,926	5,146	10-20	5,146		21,917	35
36	carpeting, vinyl flooring			2007	13,077	1,868	7	1,868		6,538	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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	sprinkler system in progress	2007	$ 6,128	$ 409		$ 409	$	$ 1,468	37
38	front walk and handrails	2007	19,000	950		950		3,249	38
39	hot water heater	2007	3,823	546		546		1,775	39
40	foam roofing system	2007	141,519	7,076		7,076		22,997	40
41	draft inducer and heater	2007	4,577	654		654		2,452	41
42	lockinvar water heater	2007	5,292	3,024		3,024		3,024	42
43	extend sprinkler system	2008	169,566	8,478		8,478		19,782	43
44	replace boiler and cooling system	2009	388,232	25,882		25,882		40,980	44
45	alarm system for building	2009	30,000	2,000		2,000		2,333	45
46	bath entry	2009	5,460	546		546		774	46
47	back flow preventer	2009	3,602	515		515		601	47
48	vinyl flooring	2009	3,406	681		681		965	48
49	frame up pictures	2009	3,842	768		768		1,408	49
50	air unit compressor	2009	4,447	889		889		1,185	50
51	office improvements	2010	4,491	50		50		50	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									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,791,593	$ 109,933		$ 109,933	$	$ 2,428,104	70

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 333,421	$ 37,223	$ 37,223	$		$ 191,993	71
72	Current Year Purchases	72,687	3,108	3,108			3,108	72
73	Fully Depreciated Assets	720,295	6,697	6,697			720,295	73
74								74
75	TOTALS	$ 1,126,403	$ 47,028	$ 47,028	$		$ 915,396	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	facility operations	1989 van	1989	$ 22,320	$	$	$		$ 22,320	76
77	facility operations	2006 ford supreme van	2006	44,625	8,925	8,925			42,394	77
78	facility operations	pickup truck	2008	6,120	1,224	1,224			2,652	78
79										79
80	TOTALS			$ 73,065	$ 10,149	$ 10,149	$		$ 67,366	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)	$ 5,016,061	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 167,110	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 167,110	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,410,866	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: not applicable

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ none **			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: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

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

	Fiscal Year Ending	Annual Rent
12.	/2011	$
13.	/2012	$
14.	/2013	$

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: $ ____ Description: ____
(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		$	$ none	21

* 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.

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [x] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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	$	$	$	$ none
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.

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a&2and3	hrs	$		$ 261,598	$ 16,611		$ 278,209	1
2	Licensed Speech and Language Development Therapist	10a&2and3	hrs			114,414	7,265		121,679	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a&2and3	hrs			271,527	17,251		288,778	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				110,668		110,668	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$ 647,539	$ 151,795		$ 799,334	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.

STATE OF ILLINOIS

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 11-30-10 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,023,148	$ 1,572,139	1
2	Cash-Patient Deposits	276,348	296,449	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 208,761)	438,694	439,321	3
4	Supply Inventory (priced at fifo, lcom)	18,000	21,517	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,317	1,317	7
8	Accounts Receivable (owners or related parties)	2,933	2,933	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,760,440	$ 2,333,676	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	1,885,417		12
13	Land			13
14	Buildings, at Historical Cost	3,791,593	6,167,714	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,199,466	1,291,229	16
17	Accumulated Depreciation (book methods)	(3,410,864)	(4,539,665)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	1,987,456	1,987,456	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,453,068	$ 4,906,734	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,213,508	$ 7,240,410	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 265,450	$ 272,251	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	103,035	123,136	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	176,299	176,299	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 544,784	$ 571,686	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 544,784	$ 571,686	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 6,668,724	$ 6,668,724	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,213,508	$ 7,240,410	48

*(See instructions.)

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,254,405	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,254,405	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	467,319	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)**	$ 467,319	17
	B. Transfers (Itemize):		
18	**return of contributed capital to the general fund**	(53,000)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (53,000)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 6,668,724	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,144,336	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,144,336	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	8,548	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	14,104	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	40,861	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 63,513	23
	D. Non-Operating Revenue		
24	Contributions	22,320	24
25	Interest and Other Investment Income***	100,472	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 122,792	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,330,641	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,302,276	31
32	Health Care	3,164,592	32
33	General Administration	1,162,126	33
	B. Capital Expense		
34	Ownership	167,110	34
	C. Ancillary Expense		
35	Special Cost Centers	7,975	35
36	Provider Participation Fee	59,243	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,863,322	40
41	**Income before Income Taxes (line 30 minus line 40)****	467,319	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 467,319	43

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

****** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,860	2,061	$ 48,850	$ 23.70	1
2	Assistant Director of Nursing	1,875	1,917	46,918	24.47	2
3	Registered Nurses	8,928	9,427	228,117	24.20	3
4	Licensed Practical Nurses	28,944	31,149	611,277	19.62	4
5	CNAs & Orderlies	84,537	90,168	1,022,775	11.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	234	311	3,768	12.12	9
10	Activity Assistants	3,979	4,377	42,038	9.60	10
11	Social Service Workers	5,406	5,751	80,959	14.08	11
12	Dietician					12
13	Food Service Supervisor	1,544	1,804	27,244	15.10	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,630	5,956	65,659	11.02	15
16	Dishwashers	24,073	25,210	227,387	9.02	16
17	Maintenance Workers	7,244	8,058	82,763	10.27	17
18	Housekeepers	18,717	20,460	203,619	9.95	18
19	Laundry	6,851	7,265	62,535	8.61	19
20	Administrator	1,777	1,832	74,017	40.40	20
21	Assistant Administrator					21
22	Other Administrative	3,130	3,506	35,906	10.24	22
23	Office Manager					23
24	Clerical	3,700	4,136	71,629	17.32	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)	1,711	1,819	28,034	15.41	30
31	Medical Records					31
32	Other Health Care(specify)	4,117	4,368	55,010	12.59	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	214,257	229,575	$ 3,018,505 *	$ 13.15	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	105	$ 6,341	1&3	35
36	Medical Director	120	12,000	9&3	36
37	Medical Records Consultant	32	1,760	10&3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	160	6,292	10&3	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	41	3,835	12&3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	458	$ 30,228		49

C. CONTRACT NURSES

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

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Patricia McNeal	administrator	none	$ 74,017
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 74,017

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Michael J. Feriozzi C.P.A.	audit and accounting	$ 22,440
Revere Healthcare LTD	financial consulting	28,058
Administrative services	cafeteria plan administration	3,170
Charles K. Smith	resident assistance	901
FWAI Architects, Inc.	future building needs	8,280
FR&R Healthcare Consulting	strategic planning study	14,625
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 77,474

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 120,856
Unemployment Compensation Insurance	41,550
FICA Taxes	222,534
Employee Health Insurance	115,291
Employee Meals	46,000
Illinois Municipal Retirement Fund (IMRF)*	239,227
TOTAL (agree to Schedule V, line 22, col.8)	$ 785,458

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,005
Advertising: Employee Recruitment	32,545
Health Care Worker Background Check	1,833
(Indicate # of checks performed 103)	
Patient Background Checks 88	1,408
Less: Public Relations Expense	(3,273)
Non-allowable advertising	(14,409)
Yellow page advertising	(6,863)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,246

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,600
Seminar Expense	6,345
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,945

**See instructions.

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	none		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Sunny Acres Nursing Home # 0005009 Report Period Beginning: 12-01-09 Ending: 11-30-10

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **IHCA 5,851, INHA 100**

(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 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **39,837** 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. $ **58,512**
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? **n/a**

(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. $ **46,000** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **14,104**

(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? **99%**
d. Have vehicle usage logs been maintained?
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **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? **yes**
Firm Name: **Mr. Michael J. Feriozzi CPA**

(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.

Section V, Part B, Line 10(a) column 5

The amount, 799,334, is the total of ancillary costs from page 16

Schedule XV, balance sheet, explanation of consolidation column

**The consolidation presents Sunny Acres Nursing Home and its investment in Countryside Estates of the County
The financial reporting entity is discussed in the notes to the audited financial statements for Sunny Acres Nursing Home
for the year ended November 30, 2010.**

Schedule XVII, income statement, line 25 interest and other investment income

interest income	**28,600**
nursing home's increase in its investment in its wholly owned independent living facility reported using the equity method of accounting	**71,872**
	100,472

Schedule XIX SUPPORT SCHEDULES G. Schedule of travel and seminar

**"In state travel" consists of mileage reimbursements to employees
for attending courses and seminars. Individual reimbursements of $200 or less.**

**"Seminar expense" consists of fees and costs of instructional materials for employees attending
courses and seminars. Individual amounts less than $350.**

the independent audit is still in process, audited financial statements will be provided at a later date.
the final audited financial statements will be provided by April 30, 2011.