

		FOR BHF USE					

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

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.

<p><b>I. IDPH License ID Number:</b> <u>0040352</u></p> <p><b>Facility Name:</b> <u>Terra Estates</u></p> <p><b>Address:</b> <u>620 North Main Street</u> <u>Hoyleton</u> <u>62803</u>  Number City Zip Code</p> <p><b>County:</b> <u>Washington</u></p> <p><b>Telephone Number:</b> <u>( 217) 493-6373</u> Fax # <u>( 217) 493-7514</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>05/01/1993</u></p> <p><b>Type of Ownership:</b></p> <table border="0"> <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><b>IRS Exemption Code</b> <u>501 C (3)</u></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><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Jerry Johnson</u> <b>Telephone Number:</b> <u>(309) 685-0595 ext 302</u>  <b>Email Address:</b> _____</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	<b>IRS Exemption Code</b> <u>501 C (3)</u>	<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><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2009</u> to <u>06/30/2010</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 border="1"> <tr> <td rowspan="2" style="width: 15%; vertical-align: top;"><b>Officer or Administrator of Provider</b></td> <td>(Signed) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Jerry Johnson</u> (Date) _____</td> </tr> <tr> <td></td> <td>(Title) <u>Controller</u></td> </tr> <tr> <td rowspan="4" style="width: 15%; vertical-align: top;"><b>Paid Preparer</b></td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) <u>Michael Kaplan</u> <u>Consultant</u></td> </tr> <tr> <td>(Firm Name &amp; Address) _____</td> </tr> <tr> <td></td> <td>(Telephone) <u>(847) 772-7419</u> Fax # ( ) _____</td> </tr> </table> <p align="center"><b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  201 S. Grand Avenue East  Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	<b>Officer or Administrator of Provider</b>	(Signed) _____	(Type or Print Name) <u>Jerry Johnson</u> (Date) _____		(Title) <u>Controller</u>	<b>Paid Preparer</b>	(Signed) _____	(Date) _____	(Print Name and Title) <u>Michael Kaplan</u> <u>Consultant</u>	(Firm Name & Address) _____		(Telephone) <u>(847) 772-7419</u> 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																																			
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Facility Name & ID Number Terra Estates

# 0040352 Report Period Beginning: 07/01/2009 Ending: 06/30/2010

**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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>16</u>	ICF/DD 16 or Less	<u>16</u>	<u>5,840</u>	6
7	<u>16</u>	TOTALS	<u>16</u>	<u>5,840</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	<u>5,668</u>			<u>5,668</u>	13
14	TOTALS	<u>5,668</u>			<u>5,668</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.05%

D. How many bed-hold days during this year were paid by the Department?

63 (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

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 05/01/1993

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 04/30/1993 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 0 and days of care provided 0

Medicare Intermediary N/A

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2010 Fiscal Year: 06/30/2010

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

Facility Name &amp; ID Number

Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	30,413	2,151	2,100	34,664		34,664		34,664		1
2	Food Purchase		34,855		34,855		34,855		34,855		2
3	Housekeeping		4,349	174	4,523		4,523	277	4,800		3
4	Laundry		2,089	422	2,511		2,511		2,511		4
5	Heat and Other Utilities			16,059	16,059		16,059	1,616	17,675		5
6	Maintenance	9,164		7,017	16,181		16,181	1,015	17,196		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	39,577	43,444	25,772	108,793		108,793	2,908	111,701		8
	<b>B. Health Care and Programs</b>										
9	Medical Director										9
10	Nursing and Medical Records	287,301	14,583	1,232	303,116		303,116	2	303,118		10
10a	Therapy			3,287	3,287		3,287		3,287		10a
11	Activities		1,358	59	1,417		1,417		1,417		11
12	Social Services			2,535	2,535		2,535		2,535		12
13	CNA Training										13
14	Program Transportation			47,750	47,750		47,750		47,750		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	287,301	15,941	54,863	358,105		358,105	2	358,107		16
	<b>C. General Administration</b>										
17	Administrative										17
18	Directors Fees			2,498	2,498		2,498		2,498		18
19	Professional Services			12,111	12,111		12,111	4,512	16,623		19
20	Dues, Fees, Subscriptions & Promotions			1,856	1,856		1,856	877	2,733		20
21	Clerical & General Office Expenses		1,809	6,150	7,959		7,959	49,235	57,194		21
22	Employee Benefits & Payroll Taxes			56,596	56,596		56,596	7,729	64,325		22
23	Inservice Training & Education			29	29		29		29		23
24	Travel and Seminar			1,712	1,712		1,712	1,012	2,724		24
25	Other Admin. Staff Transportation			3,211	3,211		3,211	200	3,411		25
26	Insurance-Prop.Liab.Malpractice			2,519	2,519		2,519	1,311	3,830		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>		1,809	86,682	88,491		88,491	64,876	153,367		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	326,878	61,194	167,317	555,389		555,389	67,786	623,175		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 &amp; ID Number

Terra Estates

#0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			17,763	17,763		17,763	(4,841)	12,922			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			33,840	33,840		33,840	331	34,171			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							793	793			34
35	Rent-Equipment & Vehicles							158	158			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			51,603	51,603		51,603	(3,559)	48,044			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			38,824	38,824		38,824		38,824			42
43	Other (specify):* <b>Non-Allowable Cos</b>			139,961	139,961		139,961	(139,961)				43
44	<b>TOTAL Special Cost Centers</b>			178,785	178,785		178,785	(139,961)	38,824			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	326,878	61,194	397,705	785,777		785,777	(75,734)	710,043			45

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

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	\$ (139,637)	43	\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(7,200)	30		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(142)	30		9
10	Interest and Other Investment Income	(7)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(319)	43		17
18	Fines and Penalties				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				24
25	Fund Raising, Advertising and Promotional	(5)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (147,310)		\$	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	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)	71,576		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 71,576		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (75,734)		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.

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

Terra Estates

ID# 0040352

Report Period Beginning: 07/01/2009

Ending: 06/30/2010

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

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
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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	0		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Progressive Housing, Inc	100	See Attached Related Party Schedule Sch 6A		See Attached Related Party Schedule Sch 6A		
See Attached Schedule 7A						

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	18 Board Fees	\$ 357	Progressive Housing, Inc.	100.00%	\$ 357	\$	1
2	V	19 Professional Fees	723	Progressive Housing, Inc.	100.00%	723		2
3	V	20 License, Dues	1	Progressive Housing, Inc.	100.00%	1		3
4	V	21 General Office	275	Progressive Housing, Inc.	100.00%	275		4
5	V	23 Inservices Travel		Progressive Housing, Inc.	100.00%			5
6	V	24 Travel Seminar	34	Progressive Housing, Inc.	100.00%	34		6
7	V	32 Interest Income	16	Progressive Housing, Inc.	100.00%	16		7
8	V	43 Non-allowable		Progressive Housing, Inc.	100.00%			8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,406			\$ 1,406	\$ *	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	18	Board Fees	\$ 2,141	Progressive Housing, Inc.	100.00%	\$ 2,141	\$	15
16	V	19	Professional Fees	10,440	Progressive Housing, Inc.	100.00%	10,440		16
17	V	20	License, Dues	1	Progressive Housing, Inc.	100.00%	1		17
18	V	21	General Office	1,951	Progressive Housing, Inc.	100.00%	1,951		18
19	V	23	Inservices Travel		Progressive Housing, Inc.	100.00%			19
20	V	24	Travel Seminar	258	Progressive Housing, Inc.	100.00%	258		20
21	V	32	Interest Income	139	Progressive Housing, Inc.	100.00%	139		21
22	V	43	Non-allowable	(73)	Progressive Housing, Inc.	100.00%	(73)		22
23	V	24	Travel Seminar	102	Progressive Housing, Inc.	100.00%	102		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			\$ 14,959			\$ 14,959	\$ *	39

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



Facility Name &amp; ID Number

Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending: 06/30/2010

## 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	3 Housekeeping	\$	Center For Residential Management	Parent Co.	\$ 277	\$ 277
16	V	5 Utilities		Center For Residential Management	Parent Co.	1,616	1,616
17	V	6 Maintenance		Center For Residential Management	Parent Co.	1,015	1,015
18	V	10 Nursing Supplies		Center For Residential Management	Parent Co.	2	2
19	V	17 Administrative Cost		Center For Residential Management	Parent Co.		
20	V	19 Professional Fees		Center For Residential Management	Parent Co.	4,512	4,512
21	V	20 Dues, Fees		Center For Residential Management	Parent Co.	877	877
22	V	21 Clerical & General		Center For Residential Management	Parent Co.	49,235	49,235
23	V	22 Employment Benefits		Center For Residential Management	Parent Co.	7,729	7,729
24	V	23 Inservices Education		Center For Residential Management	Parent Co.		
25	V	24 Travel Seminar		Center For Residential Management	Parent Co.	1,012	1,012
26	V	25 Other Admin Staff Trans.		Center For Residential Management	Parent Co.	200	200
27	V	26 Insurance		Center For Residential Management	Parent Co.	1,311	1,311
28	V	30 Depreciation		Center For Residential Management	Parent Co.	2,501	2,501
29	V	32 Interest		Center For Residential Management	Parent Co.	338	338
30	V	33 Real Estate Taxes		Center For Residential Management	Parent Co.		
31	V	34 Rent		Center For Residential Management	Parent Co.	793	793
32	V	35 Equipment Rental		Center For Residential Management	Parent Co.	158	158
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 71,576	\$ * 71,576

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

**RELATED PARTY SCHEDULE**

Schedule VII - Related Parties

Page 6, Section A, Column 2 Related Facilities

<b>NAME</b>	<b>FACILITY NAME</b>	<b>CITY</b>	<b>STATE</b>
Progressive Housing Inc.	Lakeview Living Center	Chicago	IL
	Sparta Terrace	Sparta	IL
	Ellner Terrace	Evansville	IL
	Taylorville Terrace	Taylorville	IL
Progressive Housing Inc.	Aviston Terrace	Aviston	IL
	Briarbrook Place	East Peoria	IL
	Harris Place	East Peoria	IL
	Joshua Manor	Hoyleton	IL
	Terra Estates	Hoyleton	IL
	Park Place	Pana	IL
	Cardinal	Woodlawn	IL
	Western Gardens	MT. Vernon	IL
	Galaxy	Woodlawn	IL
	Bill Goat Hill	MT. Vernon	IL
	Country Club Hill	Country Club Hills	IL
	Lee street	Country Club Hills	IL
	Baker Street	Country Club Hills	IL
	182nd Street	Country Club Hills	IL
	Osage	Park Forest	IL
	Oakwood	Park Forest	IL
	Blair	Park Forest	IL
	Lowell	Hazelcrest	IL
	Marquette	Park Forest	IL
	Cherry	Park Forest	IL
Luella	Sauk Village	IL	
Olivia	Sauk Village	IL	
Huron	Park Forest	IL	
Wilshire	Park Forest	IL	
Constance	Sauk Village	IL	

Schedule VII - Related Parties

Page 6, Section A, Column 3 Other Related Business Entities

<b>Name</b>	<b>City</b>	<b>Type of Business</b>
Center for Residential Management	Peoria	Management Company
Progressive Housing, Inc.	Peoria	ICF/DD Provider

Facility Name &amp; ID Number

Terra Estates

#

0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

## 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	Ronald Schroeder	Secretary	Board Member	None	6,427	3Hrs/MTG	1.00	Dir. Fees	\$ 373	L18,C8	1
2	Shawn Jeffers	Chairman	Board Member	None	7,562	3Hrs/MTG	1.00	Dir. Fees	438	L18,C8	2
3	Edward Childers	Vice Chairman	Board Member	None	10,965	3Hrs/MTG	1.00	Dir. Fees	635	L18,C8	3
4	Robert Bauer	Director	Board Member	None	8,318	3Hrs/MTG	1.00	Dir. Fees	482	L18,C8	4
5	Cora Flota	Director	Board Member	None	1,512	3Hrs/MTG	1.00	Dir. Fees	88	L18,C8	5
6	Orland Bauer	Treasurer	Board Member	None	8,318	3Hrs/MTG	1.00	Dir. Fees	482	L18,C8	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 2,498		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

Terra Estates  
0040352  
06/30/2010

SCHEDULE 7A

**BOARD OF DIRECTOR FEES**

Progressive Housing, Inc.	Ron Schroder	Edward Childers	Robert Bauer	Cora Flota	Orland Bauer	Shawn Jeffers	Total
Lakeview Living Center	630	1,072	812	150	812	739	4,215
Sparta Terrace	373	635	482	88	482	438	2,498
Ellner Terrace	373	635	482	88	482	438	2,498
Taylorville Terrace	373	635	482	88	482	438	2,498
Aviston Terrace	373	635	482	88	482	438	2,498
Briarbrook Place	373	635	482	88	482	438	2,498
Harris Place	373	635	482	88	482	438	2,498
Joshua Manor	373	635	482	88	482	438	2,498
Terra Estates	373	635	482	88	482	438	2,498
Park Place	373	635	482	88	482	438	2,498
Cardinal	186	318	241	44	241	219	1,249
Western Gardens	186	318	241	44	241	219	1,249
Galaxy	186	318	241	44	241	219	1,249
Bill Goat Hill	186	318	241	44	241	219	1,249
Country Club Hill	140	238	180	33	181	164	936
Lee Street	140	238	180	33	181	164	936
Baker Street	140	238	180	34	180	164	936
182nd Street	140	238	180	34	180	164	936
Osage	140	238	180	34	180	164	936
Oakwood	140	238	180	34	180	164	936
Blair	140	239	180	33	180	164	936
Lowell	140	239	180	33	180	164	936
Marquette	140	239	180	33	180	164	936
Cherry	140	239	180	33	180	164	936
Luella	140	238	181	33	180	164	936
Olivia	140	238	181	33	180	164	936
Huron	141	238	180	33	180	164	936
Wilshire	141	238	180	33	180	164	936
Constance	107	205	164	16	164	147	803
<b>Total PHI</b>	<b>6,800</b>	<b>11,600</b>	<b>8,800</b>	<b>1,600</b>	<b>8,800</b>	<b>8,000</b>	<b>45,600</b>

Facility Name & ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending: 6/30/2010

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 Progressive Housing, Inc.  
 Street Address PO Box 10528  
 City / State / Zip Code Peoria, IL. 61612  
 Phone Number ( 309 ) 685-0595  
 Fax Number ( 309 ) 685-8463

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	18	Board Fees	Number of Beds	287	\$ 6,400	\$	16	\$ 357	1
2	19	Professional Fees	Number of Beds	287	12,968		16	723	2
3	20	License, Dues	Number of Beds	287	10		16	1	3
4	21	General Office	Number of Beds	287	4,934		16	275	4
5	23	Inservices Travel	Number of Beds	287			16	0	5
6	24	Travel Seminar	Number of Beds	287	609		16	34	6
7	32	Interest Income	Number of Beds	287	285		16	16	7
8	43	Non-allowable	Number of Beds	287			16	0	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				\$ 25,206	\$		\$ 1,406	25

Facility Name & ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending: 6/30/2010

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 Progressive Housing, Inc.  
 Street Address PO Box 10528  
 City / State / Zip Code Peoria, IL. 61612  
 Phone Number ( 309 ) 685-0595  
 Fax Number ( 309 ) 685-8463

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	18	Board Fees	Number of Beds	293	\$ 39,200	\$	16	\$ 2,141	1
2	19	Professional Fees	Number of Beds	293	191,187		16	10,440	2
3	20	License, Dues	Number of Beds	293	10		16	1	3
4	21	General Office	Number of Beds	293	35,726		16	1,951	4
5	23	Inservices Travel	Number of Beds	293			16		5
6	24	Travel Seminar	Number of Beds	293	4,722		16	258	6
7	32	Interest Income	Number of Beds	293	2,540		16	139	7
8	43	Non-allowable	Number of Beds	293	(1,344)		16	(73)	8
9	24	Travel Seminar	Number of Facility	13	1,329		1	102	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				\$ 273,370	\$		\$ 14,959	25

Facility Name & ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending: 6/30/2010

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 Center for Residential Management  
 Street Address PO Box 10528  
 City / State / Zip Code Peoria, IL. 61612  
 Phone Number ( 309 ) 685-0595  
 Fax Number ( 309 ) 685-8463

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	3	Housekeeping	Revenue	12,610,469	\$ 4,888	\$	714,827	\$ 277	1
2	5	Utilities	Revenue	12,610,469	28,505		714,827	1,616	2
3	6	Maintenance	Revenue	12,610,469	17,904		714,827	1,015	3
4	10	Nursing Supplies	Revenue	12,610,469	29		714,827	2	4
5	17	Administrative Cost	Revenue	12,610,469			714,827		5
6	19	Professional Fees	Revenue	12,610,469	79,603		714,827	4,512	6
7	20	Dues, Fees	Revenue	12,610,469	15,474		714,827	877	7
8	21	Clerical & General	Revenue	12,610,469	868,566	741,167	714,827	49,235	8
9	22	Employment Benefits	Revenue	12,610,469	136,351		714,827	7,729	9
10	23	Inservices Education	Revenue	12,610,469			714,827		10
11	24	Travel Seminar	Revenue	12,610,469	17,846		714,827	1,012	11
12	25	Other Admin Staff Trans.	Revenue	12,610,469	3,527		714,827	200	12
13	26	Insurance	Revenue	12,610,469	23,128		714,827	1,311	13
14	30	Depreciation	Revenue	12,610,469	44,128		714,827	2,501	14
15	32	Interest	Revenue	12,610,469	5,957		714,827	338	15
16	33	Real Estate Taxes	Revenue	12,610,469			714,827		16
17	34	Rent	Revenue	12,610,469	13,987		714,827	793	17
18	35	Equipment Rental	Revenue	12,610,469	2,792		714,827	158	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,262,685	\$ 741,167		\$ 71,576	25

Facility Name & ID Number

Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1		X	Facility Purchase	Varies	03/09/06	\$ 519,382	\$ 481,123	08/15/26	6.7500	\$ 32,379	1								
2											2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6			Working Capital							252	6								
7			Working Capital							493	7								
8			Loan Fees							1,054	8								
9			<b>TOTAL Facility Related</b>			\$ 519,382	\$ 481,123			\$ 34,178	9								
<b>B. Non-Facility Related*</b>																			
10											10								
11			Offset Interest Income							(7)	11								
12											12								
13											13								
14			<b>TOTAL Non-Facility Related</b>			\$	\$			\$ (7)	14								
15			<b>TOTALS (line 9+line14)</b>			\$ 519,382	\$ 481,123			\$ 34,171	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.)

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



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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2009 report.		\$	<b>1</b>
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.)	<b>2009</b>	\$	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>3</b>
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>7</b>

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	<b>2005</b>	<b>8</b>
	<b>2006</b>	<b>9</b>
	<b>2007</b>	<b>10</b>
	<b>2008</b>	<b>11</b>
	<b>2009</b>	<b>12</b>

	<b>FOR BHF USE ONLY</b>		
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2009	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

- Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
- 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 Terra Estates COUNTY Washington

FACILITY IDPH LICENSE NUMBER 0040352

CONTACT PERSON REGARDING THIS REPORT N/A

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

**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 Terra Estates

# 0040352

Report Period Beginning:

07/01/2009 Ending:

06/30/2010

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 4,284 B. General Construction Type: Exterior Siding Frame Wood Number of Stories One

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).

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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: N/A

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	<u>Resident Care</u>	<u>40,000</u>	<u>1993</u>	<u>\$ 20,000</u>	1
2					2
3	<b>TOTALS</b>	<b>40,000</b>		<b>\$ 20,000</b>	<b>3</b>

Facility Name &amp; ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	16		1993	1989	\$ 406,000	\$ 10,150	40	\$ 10,150		\$ 174,240	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Building Improvements	1995		1,975		15			1,975	9
10		A.D.A. Shower	1999		2,164	144	15	144		1,659	10
11		Water Heater	2004		2,099	140	15	140		910	11
12		Bathroom Tile	2004		532	36	15	36		222	12
13		Kitchen Remodel	2004		1,317	88	15	88		498	13
14		Kitchen Cabinets	2004		4,346	290	15	290		1,618	14
15		Kitchen Counter Top	2004		675	45	15	45		251	15
16		Alarm Strobe Light Fixture	2005		800	53	15	53		271	16
17		Living Room Carpet	2005		1,105	74	15	74		338	17
18		Bathroom Remodel	2007		1,042	69	15	69		243	18
19		Bathroom Remodel	2007		757	50	15	50		151	19
20		Gazebo	2007		1,796	120	15	120		309	20
21		Bathroom Remodel	2008		665	44	15	44		107	21
22		Bathroom Remodel	2008		534	36	15	36		65	22
23		Building Improvements	2008		1,084	72	15	72		126	23
24											24
25											25
26											26
27		Allocation from Parent Company						813	813		27
28											28
29		To offset Building Rent Income						(7,200)	(7,200)		29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	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								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 426,891	\$ 11,411		\$ 5,024	\$ (6,387)	\$ 182,983	70

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

Facility Name & ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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	\$ 20,900	\$ 2,194	\$ 2,194	\$	5-10Yrs	\$ 11,346	71
72	Current Year Purchases	2,850	108	108		5-10Yrs	108	72
73	Fully Depreciated Assets	13,091				5-10Yrs	13,091	73
74	Allocated From Parent Co.			1,688	1,688			74
75	TOTALS	\$ 36,841	\$ 2,302	\$ 3,990	\$ 1,688		\$ 24,545	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	Resident Trans	2008 Crysler Town Ctry	2004	\$ 1,209	\$ 242	\$ 242	\$	5	\$ 705	76
77	Resident Trans	2008 Crysler Town Ctry	2007	18,328	3,666	3,666		5	7,331	77
78										78
79										79
80	TOTALS			\$ 19,537	\$ 3,908	\$ 3,908	\$		\$ 8,036	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)	\$ 503,269	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 17,621	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 12,922	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (4,699)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 215,564	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	25 Pass Van	\$ 713	\$ 142	\$ 167	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 713	\$ 142	\$ 167	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 Terra Estates

# 0040352

Report Period Beginning: 07/01/2009

Ending: 06/30/2010

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocation from Parent Company				793			5
6								6
7	TOTAL				\$ 793			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 N/A N/A.

9. Option to Buy:  YES  NO Terms: N/A \*

**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: \$ 158 Description: Allocation from Parent Company - Postage Meter, Lift

(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		<u>N/A</u>			18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_ /2011 \$ N/A

13. \_\_\_\_\_ /2012 \$ N/A

14. \_\_\_\_\_ /2013 \$ N/A

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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



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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5 Units Cost					
					Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$			1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care	L10, C3	visits		20	875		20	875	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Eye Care</u>	L10, C3			1	5		1	5	12
13	Other (specify): _____									13
14	<b>TOTAL</b>			\$	21	\$ 880	\$	21	\$ 880	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.

Facility Name &amp; ID Number Terra Estates

# 0040352

Report Period Beginning: 07/01/2009

Ending:

06/30/2010

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2010

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 300	\$ 300	1
2	Cash-Patient Deposits	13,410	13,410	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (7,159) )	258,659	258,659	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	74	74	6
7	Other Prepaid Expenses	167	167	7
8	Accounts Receivable (owners or related parties)	580,653	580,653	8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 853,263	\$ 853,263	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,000	20,000	13
14	Buildings, at Historical Cost	426,891	426,891	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	57,091	56,378	16
17	Accumulated Depreciation (book methods)	(215,731)	(215,564)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	75,888	75,888	21
22	Other Long-Term Assets (spec <u>Loan Cost</u> )	10,424	10,424	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 374,563	\$ 374,017	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,227,826	\$ 1,227,280	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 63,951	\$ 63,951	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,410	13,410	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	18,384	18,384	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	12,111	12,111	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Workshop. Accrued Ins.</u>	94,634	94,634	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 202,490	\$ 202,490	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	481,123	481,123	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 481,123	\$ 481,123	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 683,613	\$ 683,613	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 544,213	\$ 543,667	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,227,826	\$ 1,227,280	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 409,680	1
2	Restatements (describe):		2
3	<u>Rounding</u>	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 409,681	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	134,532	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)	\$ 134,532	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 544,213	24 *

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

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 714,827	1
2	Discounts and Allowances for all Levels		2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 714,827	3
<b>B. Ancillary Revenue</b>			
4	Day Care	197,679	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 197,679	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	7,200	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	587	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 7,787	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	9	24
25	Interest and Other Investment Income***	7	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 16	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 920,309	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	108,793	31
32	Health Care	358,105	32
33	General Administration	88,491	33
<b>B. Capital Expense</b>			
34	Ownership	51,603	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	139,961	35
36	Provider Participation Fee	38,824	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 785,777	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	134,532	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 134,532	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return?     No     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	Terra Estates
ID#	0040352
FYE	06/30/2010

SCH 19A

Schedule XVII  
Page 19

This facility is a Not-For-Profit Under IRC 501C(3)  
and is a part of a Consolidated Entity Tax Return.  
Therefore, the Income Or Loss cannot be  
Trace to the Federal Income Tax Return.

Facility Name & ID Number Terra Estates

# 0040352

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

**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			\$	\$	1
2					2
3	391	414	9,234	22.30	3
4	4,814	5,051	69,656	13.79	4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15	3,326	3,554	30,413	8.56	15
16					16
17	675	745	9,164	12.30	17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29	1,078	1,126	19,975	17.74	29
30	20,738	22,175	188,436	8.50	30
31					31
32					32
33					33
34	31,022	33,065	\$ 326,878 *	\$ 9.89	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	23	\$ 1,741	L1, C3	35
36				36
37				37
38				38
39	Monthly	352	L10, C3	39
40	5	101	L10A, C3	40
41	132	2,965	L10A, C3	41
42				42
43	3	221	L10A, C3	43
44				44
45	39	2,535	L12, C3	45
46				46
47				47
48				48
49	202	\$ 7,915		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	N/A	\$		50
51				51
52				52
53		\$		53

Facility Name & ID Number Terra Estates

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	Amount	
N/A Allocated From CRM				Workers' Compensation Insurance	\$ 12,067	IDPH License Fee	\$		
				Unemployment Compensation Insurance	7,049	Advertising: Employee Recruitment		320	
				FICA Taxes	24,558	Health Care Worker Background Check		355	
				Employee Health Insurance	12,214	(Indicate # of checks performed )			
				Employee Meals		Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Vehicle License		76	
				Employee Moral	385	IHCA Dues		883	
				403B Retirement Contribution	56	Miscellaneous Dues & Fees		175	
				Drug Test	267	Subscriptons		47	
						Allocation from Parent Company		877	
						Less: Public Relations Expense	(		
						Non-allowable advertising	(		
						Yellow page advertising	(		
TOTAL (agree to Schedule V, line 17, col. 1)			\$			TOTAL (agree to Sch. V, line 20, col. 8)	\$	2,733	
(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	
Allocated from Center For Residential Management				N/A			Out-of-State Travel	\$ 9	
							In-State Travel	1,269	
							Allocation from Parent Company	889	
							Seminar Expense	434	
							Allocation from Parent Company	123	
							Entertainment Expense	(	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	TOTAL	\$ 2,724	
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount						
Schuyler Roche	Legal		\$ 139						
Wells Fargo	Bond Trustee		164						
Krieg, Devault	Legal		2,588						
Personnel Planners	UC Consultant		697						
Heinold-Banwart, LTD	Accounting		7,653						
Barbara Weiner	Legal		82						
Wildman, Harrold, Allen	Legal		778						
Westervelt, Johnson, Nicoll	Legal		10						
Allocation from Parent Company			4,512						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 16,623						
(If total legal fees exceed \$5,000, attach copy of invoices.)									

\* Attach copy of IMRF notifications

\*\*See instructions.

Terra Estates

Provider #: 0040352

07/01/2009 to 06/30/2010

VEHICLE EXPENSE SUMMARY

Page 3 Line 25

Vendor	Description	Amount
Midas Auto Services	Vehicle Repairs	810
Specialty Lube	Oil Change	132
Harmon Glass	Vehicle Repairs	133
Hoyleton Feed Store & Mill	Parts for Vehicle	682
American Express	Towing & Vehicle Repairs	514
Don's Body Shop	Vehicle Repairs	890
Perfection	Vehicle Repairs	50
Total Page 3 Line 25 Column 3		<u>3,211</u>



Facility Name & ID Number Terra Estates

Report Period Beginning: 07/01/2009 Ending:

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

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

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 \$883
- (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? N/A 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. \$ 3,668 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  YES  X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO  NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 38,824  
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. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (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? 77
  - d. Have vehicle usage logs been maintained? Adequate records have been maintained.
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
  - g. **Does the facility transport residents to and from day training? Yes**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Heinold- Banwart, LTD
- (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? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.