		FOR BHF USE					

LL1

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.

I. IDPH License ID Number: 0043158

Facility Name: Timber Point Healthcare Center

Address: 205 East Spring Street (Number) Camp Point (City) 62320 (Zip Code)

County: Adams

Telephone Number: (847) 905 - 3000 **Fax #** (847) 491 - 9565

HFS ID Number:

Date of Initial License for Current Owners: 1998

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Jeremy M. Brune, CPA **Telephone Number:** (779) 875 - 3979
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 01/01/10 to 12/31/10 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) Sherwin Ray
(Title) President

Paid Preparer

(Signed) (Date)
(Print Name and Title) Jeremy M. Brune, CPA
(Firm Name & Address) Jeremy Brune & Associates, LLC
2508 Riverwalk Drive Plainfield, Illinois 60586
(Telephone) (779) 875 - 3979 Fax # (866) 216 - 5355

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**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

III. STATISTICAL DATA

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

	1 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	110	Skilled (SNF)	110	40,150	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	110	TOTALS	110	40,150	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		4,200	3,067	7,267	8
9	SNF/PED					9
10	ICF	14,240	116	18	14,374	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,240	4,316	3,085	21,641	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.90%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [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 1998

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1998 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 110 and days of care provided 3,007

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	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	137,692	10,767	6,454	154,913		154,913	1,719	156,632			1
2	Food Purchase		135,408		135,408		135,408	(143)	135,265			2
3	Housekeeping	40,227	12,753		52,980		52,980	223	53,203			3
4	Laundry	55,405	8,328		63,733		63,733		63,733			4
5	Heat and Other Utilities			136,154	136,154		136,154	504	136,658			5
6	Maintenance	121,422		61,429	182,851		182,851	4,175	187,026			6
7	Other (specify):* Employee Benefits							704	704			7
8	TOTAL General Services	354,746	167,256	204,037	726,039		726,039	7,182	733,221			8
	B. Health Care and Programs											
9	Medical Director			5,900	5,900		5,900		5,900			9
10	Nursing and Medical Records	844,211	68,066	8,294	920,571		920,571	10,702	931,273			10
10a	Therapy	51,104			51,104		51,104	1,548	52,652			10a
11	Activities	41,305	12,378		53,683		53,683		53,683			11
12	Social Services	36,935		2,845	39,780		39,780	1,107	40,887			12
13	CNA Training											13
14	Program Transportation			17,073	17,073		17,073		17,073			14
15	Other (specify):* Employee Benefits							1,872	1,872			15
16	TOTAL Health Care and Programs	973,555	80,444	34,112	1,088,111		1,088,111	15,229	1,103,340			16
	C. General Administration											
17	Administrative	56,228			56,228		56,228	19,860	76,088			17
18	Directors Fees											18
19	Professional Services			250,021	250,021		250,021	(157,047)	92,974			19
20	Dues, Fees, Subscriptions & Promotions			37,438	37,438		37,438	(24,894)	12,544			20
21	Clerical & General Office Expenses	35,748	25,389	355,876	417,013		417,013	(286,897)	130,116			21
22	Employee Benefits & Payroll Taxes			214,746	214,746		214,746		214,746			22
23	Inservice Training & Education			45	45		45		45			23
24	Travel and Seminar			1,220	1,220		1,220	588	1,808			24
25	Other Admin. Staff Transportation							286	286			25
26	Insurance-Prop.Liab.Malpractice			80,706	80,706		80,706	374	81,080			26
27	Other (specify):* Employee Benefits			1,277	1,277		1,277	9,103	10,380			27
28	TOTAL General Administration	91,976	25,389	941,329	1,058,694		1,058,694	(438,627)	620,067			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,420,277	273,089	1,179,478	2,872,844		2,872,844	(416,216)	2,456,628			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Center #0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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			12,600	12,600		12,600	35,092	47,692			30
31	Amortization of Pre-Op. & Org.			350	350		350	5,924	6,274			31
32	Interest			56,985	56,985		56,985	65,789	122,774			32
33	Real Estate Taxes			12,073	12,073		12,073	729	12,802			33
34	Rent-Facility & Grounds			130,373	130,373		130,373	(129,488)	885			34
35	Rent-Equipment & Vehicles			20,751	20,751		20,751	810	21,561			35
36	Other (specify):*											36
37	TOTAL Ownership			233,132	233,132		233,132	(21,144)	211,988			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		137,217	207,021	344,238		344,238		344,238			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			60,225	60,225		60,225		60,225			42
43	Other (specify):* Marketing	17,798		1,000	18,798		18,798	(18,798)				43
44	TOTAL Special Cost Centers	17,798	137,217	268,246	423,261		423,261	(18,798)	404,463			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,438,075	410,306	1,680,856	3,529,237		3,529,237	(456,158)	3,073,079			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	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				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	(1,556)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(300)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(6,192)	21		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	(310,000)	21		24
25	Fund Raising, Advertising and Promotional	(26,044)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(95)	20		28
29	Other-Attach Schedule	(115,091)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	$ (459,278)		$	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)	3,120		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	$ 3,120		36
37	TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))	$ (456,158)		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						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Timber Point Healthcare Center

ID# 0043158

Report Period Beginning: 01/01/10

Ending: 12/31/10

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Building Rent - Non Allowable	$ (9,312)	34	1
2	Interest / Penalties	(43,501)	32	2
3	Other Income (Page 19)	(307)	21	3
4	Theft Loss	(300)	21	4
5	Bank Charges	(14,659)	21	5
6	Marketing	(17,798)	43	6
7	Loan Fees	(7,297)	21	7
8	Non-Allowable	(1,000)	43	8
9	Legal Expense	(20,701)	19	9
10				10
11				11
12	Timber Point Associates, LLC			12
13	Bank Fee	(66)	21	13
14	Filing Fee	(150)	21	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**	(115,091)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Timber Point Healthcare Center **#** 0043158 **Report Period Beginning:** 01/01/10 **Ending:** 12/31/10

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	56	1,663	0	0	0	0	0	0	0	1,719	1
2	Food Purchase	(300)	0	157	0	0	0	0	0	0	0	0	(143)	2
3	Housekeeping	0	0	201	22	0	0	0	0	0	0	0	223	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	457	47	0	0	0	0	0	0	0	504	5
6	Maintenance	0	0	4,129	46	0	0	0	0	0	0	0	4,175	6
7	Other (specify):*	0	0	471	233	0	0	0	0	0	0	0	704	7
8	**TOTAL General Services**	(300)	0	5,471	2,011	0	0	0	0	0	0	0	7,182	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	0	0	0	10,702	0	0	0	0	0	0	0	10,702	10
10a	Therapy	0	0	0	1,548	0	0	0	0	0	0	0	1,548	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	1,107	0	0	0	0	0	0	0	1,107	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	1,872	0	0	0	0	0	0	0	1,872	15
16	**TOTAL Health Care and Programs**	0	0	0	15,229	0	0	0	0	0	0	0	15,229	16
	C. General Administration													
17	Administrative	0	0	4,543	15,317	0	0	0	0	0	0	0	19,860	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(20,701)	0	(138,945)	2,599	0	0	0	0	0	0	0	(157,047)	19
20	Fees, Subscriptions & Promotions	(26,139)	0	1,179	66	0	0	0	0	0	0	0	(24,894)	20
21	Clerical & General Office Expenses	(338,971)	216	49,045	2,813	0	0	0	0	0	0	0	(286,897)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	58	530	0	0	0	0	0	0	0	588	24
25	Other Admin. Staff Transportation	0	0	286	0	0	0	0	0	0	0	0	286	25
26	Insurance-Prop.Liab.Malpractice	0	0	314	60	0	0	0	0	0	0	0	374	26
27	Other (specify):*	0	0	6,649	2,454	0	0	0	0	0	0	0	9,103	27
28	**TOTAL General Administration**	(385,811)	216	(76,871)	23,839	0	0	0	0	0	0	0	(438,627)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(386,111)	216	(71,400)	41,079	0	0	0	0	0	0	0	(416,216)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Timber Point Healthcare Center # 0043158 **Report Period Beginning:** 01/01/10 **Ending:** 12/31/10

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	33,076	1,696	320	0	0	0	0	0	0	0	35,092	30
31	Amortization of Pre-Op. & Org.	0	5,924	0	0	0	0	0	0	0	0	0	5,924	31
32	Interest	(45,057)	101,497	3,236	6,113	0	0	0	0	0	0	0	65,789	32
33	Real Estate Taxes	0	0	657	72	0	0	0	0	0	0	0	729	33
34	Rent-Facility & Grounds	(9,312)	(120,628)	452	0	0	0	0	0	0	0	0	(129,488)	34
35	Rent-Equipment & Vehicles	0	0	810	0	0	0	0	0	0	0	0	810	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(54,369)	19,869	6,851	6,505	0	0	0	0	0	0	0	(21,144)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(18,798)	0	0	0	0	0	0	0	0	0	0	(18,798)	43
44	**TOTAL Special Cost Centers**	(18,798)	0	0	0	0	0	0	0	0	0	0	(18,798)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(459,278)	20,085	(64,549)	47,584	0	0	0	0	0	0	0	(456,158)	45

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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
See Supplemental		See Supplemental		See Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [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		34	Rent	$ 120,628	Timber Point Associates, LLC	100.00%	$	$ (120,628)	1
2	V		32	Interest	73	Timber Point Associates, LLC	100.00%		(73)	2
3	V		21	Bank Fees		Timber Point Associates, LLC	100.00%	66	66	3
4	V		21	Filing Fees		Timber Point Associates, LLC	100.00%	150	150	4
5	V		30	Depreciation		Timber Point Associates, LLC	100.00%	33,076	33,076	5
6	V		31	Amortization		Timber Point Associates, LLC	100.00%	5,924	5,924	6
7	V		32	Interest		Timber Point Associates, LLC	100.00%	101,570	101,570	7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$ 120,701			$ 140,786	$ * 20,085	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Timber Point Healthcare Center
Medicaid Cost Report
01/01/10 - 12/31/10

Page 6 Supplemental Schedule

Owners Name	Ownership Percentage
Sherwin I. Ray	33.33%
Jakob Bakst	33.33%
Eric Rothner	33.34%

Other Related Business Entities

Timber Point Associates, LLC	Building Partnership

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 56	$ 56	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	157	157	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	201	201	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	457	457	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	1,313	1,313	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	930	930	20
21	V	19	Professional Fees	142,823	Extended Care Consulting, LLC	100.00%	3,878	(138,945)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	1,179	1,179	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	5,511	5,511	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	58	58	24
25	V	25	Other Staff Admin. Transportation		Extended Care Consulting, LLC	100.00%	286	286	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	314	314	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	1,696	1,696	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	3,236	3,236	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	657	657	29
30	V	34	Rent - Building		Extended Care Consulting, LLC	100.00%	452	452	30
31	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	810	810	31
32	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	2,816	2,816	32
33	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	471	471	33
34	V	17	Administrative		Extended Care Consulting, LLC	100.00%	3,613	3,613	34
35	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	43,788	43,788	35
36	V	21	Office and Clerical	5,785	Extended Care Consulting, LLC	100.00%	5,531	(254)	36
37	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	7,921	7,921	37
38	V	27	Employee Benefits	1,277	Extended Care Consulting, LLC	100.00%	5	(1,272)	38
39	Total			$ 149,885			$ 85,336	$ * (64,549)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	03	Housekeeping	$	Extended Care Clinical, LLC	100.00%	$ 22	$ 22	15
16	V	05	Utilities		Extended Care Clinical, LLC	100.00%	47	47	16
17	V	06	Maintenance		Extended Care Clinical, LLC	100.00%	46	46	17
18	V	19	Professional Fees		Extended Care Clinical, LLC	100.00%	2,599	2,599	18
19	V	20	Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	66	66	19
20	V	21	Office and Clerical		Extended Care Clinical, LLC	100.00%	621	621	20
21	V	24	Travel and Seminar		Extended Care Clinical, LLC	100.00%	530	530	21
22	V	26	Insurance		Extended Care Clinical, LLC	100.00%	60	60	22
23	V	30	Depreciation		Extended Care Clinical, LLC	100.00%	320	320	23
24	V	32	Interest		Extended Care Clinical, LLC	100.00%	6,113	6,113	24
25	V	33	Real Estate Taxes		Extended Care Clinical, LLC	100.00%	72	72	25
26	V	01	Dietary		Extended Care Clinical, LLC	100.00%	1,663	1,663	26
27	V	07	Employee Benefits		Extended Care Clinical, LLC	100.00%	233	233	27
28	V	10	Nursing		Extended Care Clinical, LLC	100.00%	10,702	10,702	28
29	V	10a	Rehab		Extended Care Clinical, LLC	100.00%	1,548	1,548	29
30	V	12	Social Service		Extended Care Clinical, LLC	100.00%	1,107	1,107	30
31	V	15	Employee Benefits		Extended Care Clinical, LLC	100.00%	1,872	1,872	31
32	V	17	Administrative		Extended Care Clinical, LLC	100.00%	15,317	15,317	32
33	V	21	Office and Clerical		Extended Care Clinical, LLC	100.00%	2,192	2,192	33
34	V	27	Employee Benefits		Extended Care Clinical, LLC	100.00%	2,454	2,454	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 47,584	$ * 47,584	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

VII. RELATED PARTIES (continued)

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

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

	1	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	Sherwin I. Ray	Owner	Administrative	33.33%	120,000	0.57	1.43%		$	19 - 7	1
2	Jakob Bakst	Owner	Administrative	33.33%	83,116	0.32	0.80%	Salary	614	19 - 7	2
3	Eric Rothner	Owner	Administrative	33.34%	200,000	0.47	1.01%			19 - 7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 614		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Timber Point Healthcare Center
Medicaid Cost Report
01/01/10 - 12/31/10

Page 7 Supplemental Schedule

					Average Hours Per Week		Compensation Included		
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference
Sherwin I. Ray	Owner	Administrative	33.33%	120,000	0.57	1.43%	-	-	19 - 7
Jakob Bakst	Owner	Administrative	33.33%	83,116	0.32	0.80%	Salary	614	19 - 7
Eric Rothner	Owner	Administrative	33.33%	200,000	0.47	1.01%	-	-	19 - 7

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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: Timber Point Associates, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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 [X] NO [ ]

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

Name of Related Organization: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	01	Dietary	Patient Days	1,512,273	34	$ 3,931	$	21,641	$ 56	1
2	02	Food	Patient Days	1,512,273	34	10,940		21,641	157	2
3	03	Housekeeping	Patient Days	1,512,273	34	14,059		21,641	201	3
4	05	Utilities	Patient Days	1,512,273	34	31,923		21,641	457	4
5	06	Maintenance	Patient Days	1,512,273	34	91,744		21,641	1,313	5
6	17	Administrative	Patient Days	1,512,273	34	65,000		21,641	930	6
7	19	Professional Fees	Patient Days	1,512,273	34	271,007		21,641	3,878	7
8	20	Dues and Subscriptions	Patient Days	1,512,273	34	82,419		21,641	1,179	8
9	21	Office and Clerical	Patient Days	1,512,273	34	385,083		21,641	5,511	9
10	24	Seminar and Travel	Patient Days	1,512,273	34	4,022		21,641	58	10
11	25	Other Staff Admin. Transport.	Patient Days	1,512,273	34	19,982		21,641	286	11
12	26	Insurance	Patient Days	1,512,273	34	21,934		21,641	314	12
13	30	Depreciation	Patient Days	1,512,273	34	118,510		21,641	1,696	13
14	32	Interest	Patient Days	1,512,273	34	226,162		21,641	3,236	14
15	33	Real Estate Taxes	Patient Days	1,512,273	34	45,910		21,641	657	15
16	34	Rent - Building	Patient Days	1,512,273	34	31,555		21,641	452	16
17	35	Rent - Equipment and Auto	Patient Days	1,512,273	34	56,569		21,641	810	17
18	06	Maintenance	Patient Days	1,512,273	34	196,794	196,794	21,641	2,816	18
19	07	Employee Benefits	Patient Days	1,512,273	34	32,885		21,641	471	19
20	17	Administrative	Patient Days	1,512,273	34	252,448	252,448	21,641	3,613	20
21	21	Office and Clerical	Patient Days	1,512,273	34	3,059,876	3,059,876	21,641	43,788	21
22	21	Office and Clerical	Direct	771,063	34	771,063	771,063	5,531	5,531	22
23	27	Employee Benefits	Patient Days	1,512,273	34	553,505		21,641	7,921	23
24	27	Employee Benefits	Direct	94,865	34	94,865		5	5	24
25	TOTALS					$ 6,442,186	$ 4,280,181		$ 85,336	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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 [X] NO [ ]

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

Name of Related Organization: Extended Care Clinical, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	03	Housekeeping	Patient Days	1,512,273	34	$ 1,549	$	21,641	$ 22	1
2	05	Utilities	Patient Days	1,512,273	34	3,268		21,641	47	2
3	06	Maintenance	Patient Days	1,512,273	34	3,240		21,641	46	3
4	19	Professional Fees	Patient Days	1,512,273	34	181,624		21,641	2,599	4
5	20	Dues and Subscriptions	Patient Days	1,512,273	34	4,624		21,641	66	5
6	21	Office and Clerical	Patient Days	1,512,273	34	43,370		21,641	621	6
7	24	Travel and Seminar	Patient Days	1,512,273	34	37,025		21,641	530	7
8	26	Insurance	Patient Days	1,512,273	34	4,213		21,641	60	8
9	30	Depreciation	Patient Days	1,512,273	34	22,389		21,641	320	9
10	32	Interest	Patient Days	1,512,273	34	427,165		21,641	6,113	10
11	33	Real Estate Taxes	Patient Days	1,512,273	34	5,058		21,641	72	11
12	01	Dietary	Patient Days	1,512,273	34	116,221	116,221	21,641	1,663	12
13	07	Employee Benefits	Patient Days	1,512,273	34	16,288		21,641	233	13
14	10	Nursing	Patient Days	1,512,273	34	747,870	747,870	21,641	10,702	14
15	10a	Rehab	Patient Days	1,512,273	34	108,151	108,151	21,641	1,548	15
16	12	Social Service	Patient Days	1,512,273	34	77,377	77,377	21,641	1,107	16
17	15	Employee Benefits	Patient Days	1,512,273	34	130,816		21,641	1,872	17
18	17	Administrative	Patient Days	1,512,273	34	1,070,339	1,070,339	21,641	15,317	18
19	21	Office and Clerical	Patient Days	1,512,273	34	153,206	153,206	21,641	2,192	19
20	27	Employee Benefits	Patient Days	1,512,273	34	171,480		21,641	2,454	20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,325,273	$ 2,273,164		$ 47,584	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	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	Amcore Bank		X	Mortgage			$	$ 1,202,221			$ 101,570	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Bank / HFG		X	Line of Credit							13,484	6
7	Extended Care Allocations	X		Line of Credit							9,349	7
8												8
9	TOTAL Facility Related						$	$ 1,202,221			$ 124,403	9
	B. Non-Facility Related*											
10	Internal Revenue Service		X								31,001	10
11	Ownership Loans	X									12,500	11
12	Interest Income		X								(1,629)	12
13	Non-Allowable Interest		X								(43,501)	13
14	TOTAL Non-Facility Related						$	$			$ (1,629)	14
15	TOTALS (line 9+line14)						$	$ 1,202,221			$ 122,774	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # N/A

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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.**	$ 116,400	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.)		$ 63,399	2
3. Under or (over) accrual (line 2 minus line 1).		$ (53,001)	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 65,803	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.		$ 12,802	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2005	106,959	8
	2006	113,799	9
	2007	113,073	10
	2008	113,776	11
	2009	62,670	12

2010 Real Estate Tax Accrual = $62,670 * 1.05 = $65,803

Extended Care Consulting, LLC Allocation - $657

Extended Care Clinical, LLC Allocation - $72

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.

SEE ACCOUNTANTS' COMPILATION REPORT

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Timber Point Healthcare Center COUNTY Adams

FACILITY IDPH LICENSE NUMBER 0043158

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

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.	03-0-0932-001-00	Nursing Home	$ 62,669.92	$ 62,669.92
2.	Allocation	Extended Care Consulting, LLC	$ 46,967.39	$ 672.11
3.	Allocation	Extended Care Clinical, LLC	$ 5,174.16	$ 74.04
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 114,811.47	$ 63,416.07

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? X 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 Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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 [X] (b) Rent equipment from a Related Organization. [X] (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).

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	Facility		1998	$ 118,000	1
2	Allocations			5,252	2
3	TOTALS			$ 123,252	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XI. OWNERSHIP COSTS (continued)

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

	1 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	110		1998		$ 1,120,000	$ 28,715		$ 28,715	$	$ 372,165	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1998	15,322	557		557		11,728	9
10	Various			1999	10,509	382		382		3,083	10
11	Various			2000	14,761	359		359		13,416	11
12	Various			2001	117,590	4,277		4,277		36,570	12
13	Various			2003	7,919	288		288		1,638	13
14	Various			2004	24,419	1,004		1,004		5,524	14
15	Various			2005	12,730	467		467		2,064	15
16	Various			2006	18,831	685		685		2,369	16
17	Front Door			2007	1,318	48		48		166	17
18	Hood			2007	5,265	191		191		731	18
19	Ramp & Railing Repair			2008	5,450	363		363		908	19
20	Fire Protection System			2008	17,200	625		625		1,536	20
21	Handicamp Ramp			2010	3,986	266		266		266	21
22	Install Duct			2010	3,230	83		83		83	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

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XI. OWNERSHIP COSTS (continued)

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

	1 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	Related Party Allocations - See Supplemental Schedules		$	$		$	$	$	37
38									38
39	Allocations - Extended Care Consulting, LLC 2201 Main	2002	6,519	167		167		1,386	39
40	Allocations - Extended Care Consulting, LLC 2201 Main	2002	5,385	492		492		3,450	40
41	Allocations - Extended Care Consulting, LLC 2201 Main	2003	6,346	580		580		4,066	41
42	Allocations - Extended Care Consulting, LLC 2201 Main	2005	315	34		34		147	42
43									43
44	Allocations - Extended Care Consulting, LLC	2007	66	3		3		13	44
45	Allocations - Extended Care Consulting, LLC	2009	39	2		2		4	45
46	Allocations - Extended Care Consulting, LLC	2010	386	19		19		19	46
47									47
48	Allocations - Extended Care Clinical, LLC 2201 Main	2002	718	18		18		153	48
49	Allocations - Extended Care Clinical, LLC 2201 Main	2002	593	54		54		380	49
50	Allocations - Extended Care Clinical, LLC 2201 Main	2003	699	64		64		448	50
51	Allocations - Extended Care Clinical, LLC 2201 Main	2005	35	4		4		16	51
52	Allocations - Extended Care Clinical, LLC 2201 Main	2009	6					1	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)		$ 1,399,637	$ 39,747		$ 39,747	$	$ 462,330	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	$ 109,409	$ 7,369	$ 7,369	$		$ 109,409	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	See Supplemental	161,998	344	344			160,411	74
75	TOTALS	$ 271,407	$ 7,713	$ 7,713	$		$ 269,820	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	Van		$ 23,698	$	$	$		$ 23,698	76
77	Allocation	Extended Care Consulting		4,602	72	72			4,458	77
78	Allocation	Extended Care Clinical		800	160	160			373	78
79										79
80	TOTALS			$ 29,100	$ 232	$ 232	$		$ 28,529	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)	$ 1,823,396	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 47,692	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 47,692	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)	$ 760,679	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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Organization	Cost	Book Depreciation	Straight Line Depreciation	Accumulated Depreciation
Related Party Allocations				
Timber Point Associates, LLC	118,000	-	-	118,000
Extended Care Consulting, LLC 2201 Main	1,805	181	181	1,423
Extended Care Consulting, LLC	41,994	143	143	40,831
Extended Care Clinical, LLC 2201 Main	199	20	20	157
Total	161,998	344	344	160,411

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Related Party

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. [X] 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	Storage				433			5
6	Allocations	Extended Care			452			6
7	TOTAL				$ 885 **			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: $ 12,418 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	07 Chevy Economy	$	$ 9,143	17
18					18
19					19
20					20
21	TOTAL		$	$ 9,143	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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Vendor	Description	Amount
Flynn Sales and Service	Laundry Equipment	8,400
GE Capital	Copier	1,160
Pitney Bowes	Postage Machine	173
Other		1,875
Alloc. Extended Care Consulting, LLC		810
		12,418

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 70,641	$		$ 70,641	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			23,541			23,541	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			106,658			106,658	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				108,808		108,808	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					28,409		28,409	12
13	Other (specify): See Supplemental	39 - 03				6,181			6,181	13
14	TOTAL			$		$ 207,021	$ 137,217		$ 344,238	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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Description	Supplies	Other
Medical Supplies	15,156	
Oxygen	3,442	
Therapy and Rehab Supplies	9,772	
Prosthetics and Orthotics	39	
Laboratory		5,386
Radiology		615
Hospital and Other Services		180
	28,409	6,181

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/10 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 4,400	$ 25,475	1
2	Cash-Patient Deposits	15,044	15,044	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	673,145	673,145	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,379	25,379	6
7	Other Prepaid Expenses	16,034	16,034	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	89,105	89,105	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 823,107	$ 844,182	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		118,000	13
14	Buildings, at Historical Cost		1,120,000	14
15	Leasehold Improvements, at Historical Cost	118,791	258,532	15
16	Equipment, at Historical Cost	109,409	251,107	16
17	Accumulated Depreciation (book methods)	(133,799)	(703,354)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	2,803	6,263	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 97,204	$ 1,050,548	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 920,311	$ 1,894,730	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 847,018	$ 847,018	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,044	15,044	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	113,634	113,634	30
31	Accrued Taxes Payable (excluding real estate taxes)	300	300	31
32	Accrued Real Estate Taxes(Sch.IX-B)	65,803	65,803	32
33	Accrued Interest Payable		7,536	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	580,052	716,209	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,621,851	$ 1,765,544	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,208,221	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)**	$	$ 1,208,221	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,621,851	$ 2,973,765	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (701,540)	$ (1,079,035)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 920,311	$ 1,894,730	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Real Estate Tax Escrow	89,105	89,105
	89,105	89,105
Line 23 - Other Long Term Assets		
Finance Fees (Net of Amortization)	2,803	6,263
	2,803	6,263
Line 36 - Other Current Liabilities		
Due to Other Related Entities	580,052	716,209
	580,052	716,209

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (552,104)	1
2	Restatements (describe):		2
3	**Prior Year Restatements**	248	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (551,856)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(149,684)	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)**	$ (149,684)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (701,540)	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,289,390	1
2	Discounts and Allowances for all Levels	(300,013)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,989,377	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	300,445	6
7	Oxygen	1,489	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 301,934	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	34,146	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	30,273	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 64,419	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,556	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,556	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Intercompany Payable Write-Off	21,960	28
28a	Other Income (Adjustment Pg. 5)	307	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 22,267	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,379,553	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	726,039	31
32	Health Care	1,088,111	32
33	General Administration	1,058,694	33
	B. Capital Expense		
34	Ownership	233,132	34
	C. Ancillary Expense		
35	Special Cost Centers	363,036	35
36	Provider Participation Fee	60,225	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,529,237	40
41	**Income before Income Taxes (line 30 minus line 40)****	(149,684)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (149,684)	43

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

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

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

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

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,021	2,084	$ 60,414	$ 28.99	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,795	7,768	195,255	25.14	3
4	Licensed Practical Nurses	12,871	14,012	206,185	14.71	4
5	CNAs & Orderlies	33,695	35,887	364,813	10.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,351	3,861	51,104	13.24	8
9	Activity Director	1,896	2,127	21,926	10.31	9
10	Activity Assistants	2,050	2,154	19,379	9.00	10
11	Social Service Workers	1,901	2,205	36,935	16.75	11
12	Dietician					12
13	Food Service Supervisor	1,840	2,187	23,525	10.76	13
14	Head Cook					14
15	Cook Helpers/Assistants	12,423	13,535	114,168	8.44	15
16	Dishwashers					16
17	Maintenance Workers	6,467	7,211	121,422	16.84	17
18	Housekeepers	4,442	4,766	40,227	8.44	18
19	Laundry	4,560	5,221	55,405	10.61	19
20	Administrator	2,021	2,080	56,228	27.03	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,818	1,970	35,748	18.15	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,436	1,603	17,543	10.94	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	937	1,025	17,798	17.36	33
34	TOTAL (lines 1 - 33)	100,524	109,696	$ 1,438,075 *	$ 13.11	34

SEE ACCOUNTANTS' COMPILATION REPORT

* 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		$ 6,454	01 - 03	35
36	Medical Director		5,900	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,203	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		2,845	12 - 03	45
46	Other(specify)				46
47	Therapy Consultant		6,091	10 - 03	47
48					48
49	TOTAL (lines 35 - 48)		$ 23,493		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 Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Adam Zanger	Administrator	0	$ 56,228
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 56,228

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
Singer Network, LLC	Computer Maintenance	$ 365
Care Consultants of Illinois	Computer Maintenance	3,416
American Data	Data Processing	4,526
National Datacare Corporation	Data Processing	265
E-Health Data Solutions	Data Processing	3,600
Nebo Systems	Data Processing	53
MDI Achieve	Data Processing	1,150
Ivans	Data Processing	6
Extended Care Consulting, LLC	Home Office	143,823
Krupnick, Bokor, Kagda	Accounting	24,000
Personnel Planners	Unemployment Consultant	1,190
See Supplemental		67,626
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 250,021

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 40,209
Unemployment Compensation Insurance	29,651
FICA Taxes	94,229
Employee Health Insurance	46,164
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	386
Other Employee Welfare	4,107
TOTAL (agree to Schedule V, line 22, col.8)	$ 214,746

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	7,999
Health Care Worker Background Check	780
(Indicate # of checks performed ____)	
Patient Background Checks	
Dues and Subscriptions	13
Licenses and Fees	2,507
Advertising and Promotion	26,139
Alloc. Extended Care Consulting, LLC	1,179
Alloc. Extended Care Clinical, LLC	66
Less: Public Relations Expense	( )
Non-allowable advertising	(26,044)
Yellow page advertising	(95)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,544

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,220
Alloc. Extended Care Consulting, LLC	58
Alloc. Extended Care Clinical, LLC	530
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,808

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

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Vendor	Type	Amount
Medifax / Emdeon	Data Processing	182
AdaptSoft, Inc.	Data Processing	3,274
Other	Data Processing	3,001
Honocamp, Krueger & Company	WOTC Program Consultant	1,413
HFG	Due Diligence	21,322
Laura Sepessy	Consulting	2,213
Extended Care Consulting, LLC	Consulting	2,538
3 C Healthcare Consulting	Risk Management	1,534
Wellspring Stockamp	Consulting	1,500
Other Professional Services	Professional Services	9,948
Law Offices of Michael Z. Margolis	Legal	149
Chuhak & Tecson, P.C.	Legal	6,104
Meyer Magence	Legal	503
Skidelsky & Associates	Legal	11,906
K & L Gates, LLP	Legal	2,040
		67,626

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Vendor	Invoice Date	Amount	Allowable
Law Offices of Michael Z. Margolis	08/02/10	105	
Law Offices of Michael Z. Margolis	09/02/10	44	
Chuhak & Tecson, P.C.	05/31/10	1,023	
Chuhak & Tecson, P.C.	06/30/10	2,491	
Chuhak & Tecson, P.C.	07/31/10	1,470	
Chuhak & Tecson, P.C.	09/30/10	595	
Chuhak & Tecson, P.C.	10/31/10	280	
Chuhak & Tecson, P.C.	11/30/10	245	
Meyer Magence	06/30/10	471	
Meyer Magence	07/31/10	31	
Skidelsky & Associates	12/03/09	11,906	
K & L Gates, LLP	08/28/09	552	
K & L Gates, LLP	09/30/09	366	
K & L Gates, LLP	10/08/09	139	
K & L Gates, LLP	10/31/09	128	
K & L Gates, LLP	04/30/10	325	
K & L Gates, LLP	04/30/10	250	
K & L Gates, LLP	05/31/10	48	
K & L Gates, LLP	07/31/10	231	
		20,701	-

Facility Name & ID Number Timber Point Healthcare Center # 0043158 Report Period Beginning: 01/01/10 Ending: 12/31/10

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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ _____ Line **Ln 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **60,225**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **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. $ **N/A**

(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. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **Ln 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.