

## PETITION

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**Petition to the State Health Coordinating Council  
Regarding Special Need for an Adult Care Home Demonstration Project –  
Alexander County  
2013 State Medical Facilities Plan**

State Health Coordinating Council  
Medical Facilities Planning Section  
Division of Health Service Regulation  
2714 Mail Service Center  
Raleigh, NC 27699-2714

March 7, 2012

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### **REQUESTED ADJUSTMENT**

This petition requests inclusion of a special need for a multidisciplinary Adult Care Home demonstration project in Alexander County that will offer an alternative to psychiatric commitment for residents of Special Care Units with Alzheimer's disease who display violent behavior and require supervision beyond that which a normal Special Care Unit can provide.

As explained in more detail in the next section, a problem exists in the current Adult Care Home system that leaves a significant need unmet. To address this problem, we ask that the North Carolina State Health Coordinating Council include in the draft *2013 State Medical Facilities Plan*, Chapter 11:

a special adjusted need determination for 50 additional Adult Care Home beds to be awarded to an applicant or co-applicants, one or more of which is an existing provider of Adult Care Home services in Alexander County that has an existing, operational Special Care Unit for Alzheimer’s and Related Disorders as of January 1, 2013. The 50 additional beds would be operated in a dedicated Adult Care Home as a Special Care Unit to care for persons with Alzheimer’s and Related Disorders, and located in Alexander County on a campus that has been occupied by a licensed hospital.

Table 11C would be adjusted to read as follows:

County	HSA	Number of New Adult Care Home Beds Needed*	CON Application Due Date**	CON Beginning Review Date
Alexander	I	50***	January 17, 2013	February 1, 2013

\* Need determinations as shown in this document may be increased or decreased during the year pursuant to Policy GEN-2 (See Chapter 4).

\*\* Application Due Dates are absolute deadlines. The filing deadline is 5:30 p.m. on the Application Due Date. The filing deadline is absolute (See Chapter 3).

\*\*\* To be located in a dedicated Adult Care Home as a Special Care Unit to care for persons with Alzheimer’s and Related Disorders, and located in Alexander County on a campus that has been occupied by a licensed hospital; to be awarded to an applicant or co-applicants, one or more of which is an existing provider of Adult Care Home services in Alexander County that has an existing, operational Special Care Unit for Alzheimer’s and Related Disorders as of January 1, 2013.

## **REASONS FOR THE PROPOSED ADJUSTMENT**

### **Summary**

Meridian Senior Living is North Carolina's largest manager of Special Care Units in adult care facilities. In this capacity we have discovered a unique subgroup of Special Care Unit residents. They have chronic behavioral problems resulting from the progression of their Alzheimer's disease. Addressing their needs is beyond the capabilities of normal Special Care Units. Because operators must consider the needs of all residents, members of this subgroup are either discharged to the care of their families, or, more often, committed to a Psychiatric Hospital because no other type of facility has the capability to take care of them. The subgroup is large enough to justify focused attention. Addressing their needs will help both them and other residents of adult care facilities from whom resources are drained as staff try to handle the group's special needs.

### **Incidence of Problematic Behavior**

The problematic behavior referenced in this petition mostly refers to violent behavior of the resident toward other residents. Isolated incidents of violent behavior from a particular resident are not necessarily too much for the staff in a normal Special Care Unit to handle. However, when a resident's violent behavior becomes too chronic, threatening the welfare of the other Special Care Unit residents, the facility administrator and staff must act. Often times, the only remaining option is to have the resident committed to a Psychiatric Hospital.

Within the Special Care Units operated by Meridian Senior Living, this level of problematic behavior leads to this decision being made approximately eight (8) to ten (10) times per month. Meridian Senior Living operates 1,371 Adult Care Home beds licensed as Special Care Unit beds. Although statewide statistics are not kept regarding these decisions, one can infer from Meridian Senior Living statistics that these decisions are made in North Carolina 38 to 47 times per month.

	<b>Meridian Senior Living</b>	<b>Statewide</b>
<b>Licensed Beds</b>	1,371	6,506
<b>Monthly Incidents</b>	8 to 10	<i>38 to 47</i>

Meridian Senior Living foresees this facility as being used temporarily for each resident who is transferred there. That is to say, this demonstration project’s staff will either augment the resident’s violent behavior or create a plan of care such that the originating facility’s staff may safely care for the resident. The residents will stay at this facility for an average of six (6) months before being transferred back to a facility close to their families. This demonstration project will have fifty (50) beds available to these types of residents. As such, the project would be able to handle the low end (8 residents per month) frequency of incidents within the Meridian Senior Living facilities. This facility, however, would be available to residents coming from unaffiliated facilities.

It would not be prudent for the State to allow this type of facility to be created around the State in order to meet 100% of the need right away. Instead, this demonstration project would allow for a significant percentage of the need to be met

while expending minimal resources in an attempt to find the right solution to the problem.

### **Description of Demonstration Project**

If this special need determination is granted, and Meridian Senior Living or its related entities are awarded a Certificate of Need (“CON”) for the 50 additional beds, Meridian Senior Living envisions housing the beds in an existing structure, built to acute care facility standards, formerly operated as Alexander Hospital. The design of Alexander Hospital allows for optimal care of the target residents.

This demonstration project can be operated within the current Special Care Unit reimbursement structure. This specially focused facility would make efficient and cost-effective use of the extra training and resources typically necessary for these special needs residents. Therefore, this proposal would further some of the most important purposes of the CON statute by targeting this traditionally underserved population with a low-cost, effective solution to a rapidly growing challenge to the healthcare system. N.C. Gen. Stat. §§ 131E-183(a)(3), (4), and (13).

In this facility, specially trained staff will work to augment the violent behaviors exhibited by the residents. The staff, with the help of medical professionals, will incorporate innovative techniques to ensure the reintegration of the residents into the facilities from which they came. These techniques include:

- Comprehensive medical and psychological examination and assessment by licensed medical providers;

- Plan of care based on comprehensive history of resident, stage of dementia, physical status and current identified resident and family needs;
- Ongoing medication management appropriate for the resident's environment that allows the resident to move about safely and one that is geared toward behavior management;
- Care staff that is involved with each resident's activities throughout their day;
- Ongoing care planning meetings for staff/family and others involved in the resident's life; and
- Ongoing support sessions and educational sessions for family members;

This demonstration project anticipates using the following criteria for admitting new residents:

- Primary diagnosis of dementia;
- Current placement in a long term care facility with evidence of recent medical assessment (FL2, history and physical, hospital summaries);
- Documentation of difficult behavior not responsive to facility interventions (redirection, activities, front line medication trial);
- Current medication administration record;
- Resident information summaries (care plans, care plan addendums, Resident Register, other assessments); and
- Comprehensive assessment to include interview of facility staff, family, other care takers, medical providers, and significant persons involved in the resident's life.

The purpose of this demonstration project is to create a level of care between Special Care Units and Psychiatric Hospitals. There is currently too large a gap between the two; many find the former to provide too little care, while finding the latter to provide a much higher level of care than necessary.

The goal of this demonstration project is to meet a need within the Alzheimer's community. Accordingly, the project facility will accept both private pay residents and residents relying on Medicaid. The facility will also accept residents being transferred from facilities not affiliated with Meridian Senior Living.

### **Reasons for Project Location**

Locating this demonstration project in Alexander County is the most efficient and effective way to ensure success. The facility in which this project would be located has unique characteristics that are suited for the care of the resident population being served. The geographic location of the facility is also an essential asset leading to the project's success. Alexander County is uniquely suited for the demonstration because of its rural location, available labor pool, proximity to larger health centers with developed resources, and significant local government support for sustainable new service development.

By using the facility formerly operated as Alexander Hospital, the demonstration project would take advantage of the unique features inherent in the existing acute care hospital facility's physical layout. There, we can provide isolated, focused care to modify the challenging behavioral characteristics of the targeted residents. This facility

is uniquely designed such that the residents can be optimally treated through highly trained staff and a specially devised care implementation program.

The facility being utilized is also an existing facility, requiring only renovations to implement this demonstration project. A new facility sharing the unique characteristics found in Alexander Hospital would both cost more and take longer to construct. Constructing a new facility elsewhere would significantly delay the demonstration project at best. At worst, a new facility may cost too much, rendering the demonstration project financially infeasible.

The geographic location of this facility is also an important factor in effectively caring for the residents; Alexander Hospital is only 30 minutes from Meridian Senior Living's headquarters in Hickory, North Carolina. Being in close proximity, this location would allow our management staff to pay close attention to this important project.

Furthermore, this location is proximate to medical professionals specializing in the field of Alzheimer's disease. For example, Dr. Donald Schmechel, a neurologist who specializes in geriatric and Alzheimer's-related medicine, practices out of The Falls Neurology & Memory Center, just 30 minutes from Alexander Hospital.

### **Benefits of Demonstration Project**

The demonstration project will provide persons with Alzheimer's residing in Special Care Units who demonstrate violent behavior with a less traumatic and less costly alternative to Psychiatric Hospitals. The resident being cared for at this facility will benefit from experiencing less violent behavior. But, just as importantly, non-



violent residents at the originating Special Care Units will not have to contend with violent behavior exhibited by fellow residents.

### **ADVERSE EFFECTS ON THE POPULATION IF THE ADJUSTMENT IS NOT MADE**

If the requested adjustment is not made, the Adult Care Home population will continue to suffer from the problem created by violent behaviors brought on by Alzheimer's disease. Facility administrators will be left with little choice but to either continue discharging residents exhibiting these behaviors or continue getting them committed to Psychiatric Hospitals. Neither of these existing options truly solves the problem at hand. Discharging residents with these behaviors puts unnecessary pressure on the family, and, more often than not, these residents end up in another Adult Care Home that is equally unable to care for them. Committing residents to Psychiatric Hospitals may prove helpful in augmenting violent behaviors, but it is more care than is necessary, leading to a waste of resources at the very least.

### **ALTERNATIVES CONSIDERED AND REJECTED**

#### **Status Quo**

The status quo fails to address the issues brought forth by this petition. The current system leaves a care gap between Special Care Units in Adult Care Homes and Psychiatric Hospitals. At certain stages in the progression of Alzheimer's disease, it may be necessary for a resident to seek treatment at a Psychiatric Hospital. However, more often than not, inpatient psychiatric care is too extreme and inappropriate for residents of Special Care Units. Not only is psychiatric commitment traumatic for the Alzheimer's

sufferer and their family, but it also puts an unnecessary strain on the resources of Psychiatric Hospitals.

### **Increase Training in Existing Special Care Units**

While, in theory, staff at all Special Care Units in North Carolina could be trained to a level at which the problem could be alleviated, that alternative would be much too costly, especially for those facilities relying heavily on Medicaid reimbursement. Barring the cost prohibitions related to this alternative, there would still exist the problem of staff devoting much more time, energy, and resources to residents with behavioral problems than to the other residents in the Special Care Unit. This disparity would go against two of the three basic principles governing the development of the State Medical Facilities Plan: promoting safety and quality in the delivery of health care services, and promoting equitable access. Keeping these residents with behavioral problems in their current Special Care Units would diminish the safety of those residents without behavioral problems in the same facility. The extra time, energy and resources spent on residents with behavioral problems would also negatively affect the quality of care that the other residents receive, leaving them with inequitable access to care.

### **Wait for Need in a Future State Medical Facilities Plan**

Waiting for need in a future State Medical Facilities Plan would be inappropriate for this demonstration project. Currently, need is determined based on projected county populations. Using beds that have been determined to be needed in any specific county

for a demonstration project that would service the entire State would negatively impact the residents of the host county, leaving them with access to fewer beds than they need.

**EVIDENCE THAT DEVELOPMENT OF PROPOSED SERVICE  
WOULD NOT RESULT IN UNNECESSARY DUPLICATION OF  
HEALTH RESOURCES IN THE AREA**

While Alexander County does not have a need for 50 additional Adult Care Home beds for use in the normally prescribed manner, the beds requested in this petition would be used in such a unique way that no health resources could be unnecessarily duplicated because the proposed health resource offered in this demonstration project does not yet exist. Due to the nature of this demonstration project, current Adult Care Home beds in Alexander County would not be affected in a competitive way. Rather, the existing Adult Care Home beds in Alexander County, and the rest of the State, would benefit from having this demonstration project as an alternative resource to Psychiatric Hospitals.

Similarly, this demonstration project would not duplicate the health resources provided by Psychiatric Hospitals. As discussed earlier in this petition, the residents with Alzheimer's disease taking advantage of this unique facility would not be placed appropriately in a Psychiatric Hospital but for the lack of an alternative. This demonstration project is that necessary alternative. The inclusion of this alternative would not create competition for Psychiatric Hospitals; it would unburden them.

**EVIDENCE THAT THE REQUESTED ADJUSTMENT IS  
CONSISTENT WITH THE THREE BASIC PRINCIPLES  
GOVERNING THE DEVELOPMENT OF  
THE STATE MEDICAL FACILITIES PLAN**

## **Safety and Quality**

This project will promote safety and quality in the delivery of health care services. By providing a facility to which residents with violent behavior may be transferred, the safety of non-violent residents at the originating facilities will be enhanced. Additionally, because the staff at the originating facility no longer have to deal with problematic residents as often, they will be able to provide a higher quality of care for the remaining residents at the facility.

As for the residents transferred to the demonstration project facility, they will be provided with a higher quality of care than would have otherwise been provided at the originating facility or a Psychiatric Hospital. Psychiatric Hospitals certainly provide a higher level of care than this project facility would. However, they do not specialize in Alzheimer's disease; this facility will. Specialization such as this enables a higher quality of care.

## **Access**

This project will promote equitable access. The goal of this demonstration project is to meet a need within the Alzheimer's community. Accordingly, the project facility will accept both private pay residents and residents relying on Medicaid. The facility will also accept residents being transferred from facilities not affiliated with Meridian Senior Living.

## **Value**

This project will maximize healthcare value for resources expended. As stated earlier, this demonstration project can be operated within the current Special Care Unit

reimbursement structure. This specially focused facility would make efficient and cost-effective use of the extra training and resources typically necessary for these special needs residents. Psychiatric commitment costs the State \$207.86 per day for the first 30 days and \$158.99 per day thereafter. This new facility would bill Medicaid at the rate of \$116.33 per day, the same as any other Special Care Unit for Alzheimer's and Dementia.

### **CONCLUSION**

This petition proposes a demonstration project that will meet an unmet need amongst Adult Care Homes and residents with Alzheimer's disease and related dementia. This demonstration project not only meets a need within the Adult Care Home and Alzheimer's communities, but it also provides a solution to a multidisciplinary problem: the improper use of Psychiatric Hospital beds by those who would be better cared for under the regime provided by this demonstration project.

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## EXHIBIT A – PROPOSED SCHEDULE

### PROJECT DEVELOPMENT TIMETABLE

	<b>Month/Day/Year</b>
<b>Certificate of Need</b>	
(a) Anticipated date of decision	<u>May 1, 2013</u>
(b) Date of issuance of the Certificate of Need (This date may not be less than 31 days following the decision date)	<u>June 15, 2013</u>
<b>Financing</b>	
(a) Loan agreement executed	<u>July 15, 2013</u>
(b) Construction loan executed	<u>July 15, 2013</u>
(c) Permanent loan executed	<u>July 15, 2013</u>
<b>Design</b>	
(a) Preliminary drawings submitted to the Construction Section	<u>July 15, 2013</u>
(b) Final drawings submitted to the Construction Section, DHSR	<u>August 1, 2013</u>
(c) Final drawings approved by the Construction Section, DHSR	<u>September 1, 2013</u>
(d) Final drawings approved by the Department of Insurance	<u>November 15, 2013</u>
<b>Construction</b>	
(a) Approval of site by the Construction Section, DHSR	<u>August 15, 2013</u>
(b) Site purchased	<u>n/a</u>
(c) Appropriate zoning obtained	<u>n/a</u>
(d) Water and sewer available	<u>n/a</u>
(e) Construction contract awarded	<u>July 15, 2013</u>
(f) Building permit obtained	<u>September 1, 2013</u>
(g) Site preparation	<u>September 7, 2013</u>
(h) Footings/foundation poured	<u>n/a</u>
(i) 25% completion of construction (25% of the dollar value of the contract in place)	<u>January 1, 2014</u>
(j) 50% completion of construction	<u>April 1, 2014</u>
(k) 75% completion of construction	<u>May 15, 2014</u>
(l) Completion of construction	<u>August 1, 2014</u>
<b>Operation of the Facility</b>	
(a) Licensure of facility	<u>October 1, 2014</u>
(b) Other (specify) Medicare / Medicaid Certification	<u>October 1, 2014</u>

**EXHIBIT B – SIGNIFICANT ASSUMPTIONS**

Alexander Hospital Conversion  
Significant Assumption  
50 Bed  
Special Care Unit  
Adult Care Home

**1) Occupancy**

- A) Facility begins operations with 10 SCU reserved beds on October 1, 2013
- B) Fill-up at the rate of 4 SCU residents per month until SCU fills
- C) SCU considered stabilized at 96% occupancy in the Eleventh month of the 1st Full Year (August 2014)

**2) Payor Types**

- Special Care Units (SCU)**
  - 100.0% State/County Special Assistance
  - 0.0% Private Pay
  - 50.00 Semi-private beds
  - Private beds

**3) Projected Rates**

- Special Care Units (State/County Special Assistance Rates)**
  - \$1,515 Room & Board - per month
  - \$18.21 Personal Care Services Basic rate per patient day plus
  - \$48.68 Personal Care Services add-on (\$66.89 total per patient day)
  - \$0.57 Transportation per patient day

**4) Other Revenues**

- Vending/Guest Meals/Laundry/Barber & Beauty NONE
- Interest Income NONE

**5) Staffing (see staffing schedule Table VII.3 - no inflation considered)**

- Payroll Taxes
  - FICA 7.65%
  - FUTA 0.80%
  - SUTA 1.20%
  - Total 9.65%

Employee benefit program - 4% of salaries and wages  
All except Personal Care allocated based on patient days  
Personal care positions are directly assigned.

**6) Costs (excluding staffing) Determination**

**Medicaid Payback calculations are no longer applicable** due to the suspension of cost reporting requirements after December 31, 2009 per letter dated February 3, 2010 issued by Lanier M. Cansler, Secretary DHHS.



**PSC directly allocated based on North Carolina State regulations.**

**Housekeeping/Laundry**

Supplies	PPD factor of similar facilities times projected patient days
Linen and bedding	PPD factor of similar facilities times projected patient days
Contract Services	PPD factor of similar facilities times projected patient days

**6) Costs (excluding staffing) Determination**

**Health Services**

Meetings/Seminars	PPD factor of similar facilities times projected patient days
Contract Services	PPD factor of similar facilities times projected patient days
Non-legend Drugs	PPD factor of similar facilities times projected patient days

**Dietary**

Supplies	PPD factor of similar facilities times projected patient days
Food	PPD factor of similar facilities times projected patient days
Dietician provided by food service vendor at no charge	

**Recreation Activities**

Contract Services	PPD factor of similar facilities times projected patient days
Supplies	PPD factor of similar facilities times projected patient day
Miscellaneous	PPD factor of similar facilities times projected patient days

**Medically Related Patient Transportation**

Travel Costs	PPD factor of similar facilities times projected patient days
Auto & Truck Maintenance	PPD factor of similar facilities times projected patient days
Insurance-Auto	PPD factor of similar facilities times projected patient days
Miscellaneous	PPD factor of similar facilities times projected patient days

**Property/Ownership/Use**

Lease	\$35,391 per month - Allocation between ACH and SCU based on number of beds in each unit.
Real Estate Taxes	At expected operational level
Interest - Other	At expected operational level

**Administration & General**

Meetings/Seminars/Training	PPD factor of similar facilities times projected patient days
Travel Costs	PPD factor of similar facilities times projected patient days
Contract Services	PPD factor of similar facilities times projected patient days
Employee Records Check	PPD factor of similar facilities times projected patient days
Office Supplies	PPD factor of similar facilities times projected patient days
Management Services	5% of net revenue excluding Medicaid payback
Advertising	PPD factor of similar facilities times projected patient days
Legal and Accounting	At expected operational level
Audit	PPD factor of similar facilities times projected patient days
Telephone and Telegraph	PPD factor of similar facilities times projected patient days
Travel and Entertainment	PPD factor of similar facilities times projected patient days
Dues and Subscriptions	PPD factor of similar facilities times projected patient days
Insurance – General	At expected operational level
Licenses	PPD factor of similar facilities times projected patient days
Bad Debts	PPD factor of similar facilities times projected patient days
Postage	PPD factor of similar facilities times projected patient days
Miscellaneous	PPD factor of similar facilities times projected patient days

**Operation / Maintenance**

Contract Services	PPD factor of similar facilities times projected patient days
Supplies	PPD factor of similar facilities times projected patient days
Vehicle Maintenance	PPD factor of similar facilities times projected patient days
Building Maintenance	PPD factor of similar facilities times projected patient days
Utilities	PPD factor of similar facilities times projected patient days
Sanitary and Pest Control	PPD factor of similar facilities times projected patient days
Miscellaneous	PPD factor of similar facilities times projected patient days

**EXHIBIT C – PROJECTED UTILIZATION**

**Table IV.2 -- Projected Utilization  
First Full Federal Fiscal Year  
October 1, 2013 through September 30, 2014**

	<b>1st QUARTER 10/1 To 12/31</b>	<b>2nd QUARTER 1/1 To 3/31</b>	<b>3rd QUARTER 4/1 To 6/30</b>	<b>4th QUARTER 7/1 To 9/30</b>	<b>TOTAL</b>
<b>ADULT CARE HOME (excluding special care units)</b>					
Patient Days	0	0	0	0	0
Occupancy Rate	-	-	-	-	-
# of Beds	0	0	0	0	0
<b>SPECIAL CARE UNIT (SPECIFY)</b>					
Patient Days	1226	2160	3276	4292	10954
Occupancy Rate	26.7%	48.0%	72.0%	93.3%	60.0%
# of Beds	50	50	50	50	50
<b>TOTAL ADULT CARE HOME</b>					
Patient Days	1226	2160	3276	4292	10954
Occupancy Rate	26.7%	48.0%	72.0%	93.3%	60.0%
# of Beds	50	50	50	50	50

**Table IV.2 -- Projected Utilization  
Second Full Federal Fiscal Year  
October 1, 2014 through September 30, 2015**

	<b>1st QUARTER 10/1 To 12/31</b>	<b>2nd QUARTER 1/1 To 3/31</b>	<b>3rd QUARTER 4/1 To 6/30</b>	<b>4th QUARTER 7/1 To 9/30</b>	<b>TOTAL</b>
<b>ADULT CARE HOME (excluding special care units)</b>					
Patient Days	0	0	0	0	0
Occupancy Rate	-	-	-	-	-
# of Beds	0	0	0	0	0
<b>SPECIAL CARE UNIT (SPECIFY)</b>					
Patient Days	4416	4320	4368	4416	17520
Occupancy Rate	96.0%	96.0%	96.0%	96.0%	96.0%
# of Beds	50	50	50	50	50
<b>TOTAL ADULT CARE HOME</b>					
Patient Days	4416	4320	4368	4416	17520
Occupancy Rate	96.0%	96.0%	96.0%	96.0%	96.0%
# of Beds	50	50	50	50	50

**Table IV.2 -- Projected Utilization  
Third Full Federal Fiscal Year  
October 1, 2015 through September 30, 2016**

	<b>1st QUARTER 10/1 To 12/31</b>	<b>2nd QUARTER 1/1 To 3/31</b>	<b>3rd QUARTER 4/1 To 6/30</b>	<b>4th QUARTER 7/1 To 9/30</b>	<b>TOTAL</b>
<b>ADULT CARE HOME (excluding special care units)</b>					
Patient Days	0	0	0	0	0
Occupancy Rate	-	-	-	-	-
# of Beds	0	0	0	0	0
<b>SPECIAL CARE UNIT (SPECIFY)</b>					
Patient Days	4416	4320	4368	4416	17520
Occupancy Rate	96.0%	96.0%	96.0%	96.0%	96.0%
# of Beds	50	50	50	50	50
<b>TOTAL ADULT CARE HOME</b>					
Patient Days	4416	4320	4368	4416	17520
Occupancy Rate	96.0%	96.0%	96.0%	96.0%	96.0%
# of Beds	50	50	50	50	50

## EXHIBIT D – PAYOR CATEGORY

**Table IV.3 -- Patient Days by Payor Category**  
**First Full Federal Fiscal Year**  
**October 1, 2013 through September 30, 2014**

Payor Category		ACH (excluding scu)	Special Care Unit (Specify)	Total
<b>Private Pay</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Basic Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Enhanced Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room	0	10,954	10,954
	Ward	N/A	N/A	N/A
<b>Other (Specific)</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Total</b>		<b>0</b>	<b>10,954</b>	<b>10,954</b>

**Table IV.3 -- Patient Days by Payor Category**  
**Second Full Federal Fiscal Year**  
**October 1, 2014 through September 30, 2015**

<b>Payor Category</b>		<b>ACH (excluding special care units)</b>	<b>Special Care Unit (Specify)</b>	<b>Total</b>
<b>Private Pay</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Basic Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Enhanced Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room*	0	17,520	17,520
	Ward	N/A	N/A	N/A
<b>Other (Specific)</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Total</b>		0	17,520	17,520

**Table IV.3 -- Patient Days by Payor Category**  
**Third Full Federal Fiscal Year**  
**October 1, 2014 through September 30, 2015**

<b>Payor Category</b>		<b>ACH (excluding special care units)</b>	<b>Special Care Unit (Specify)</b>	<b>Total</b>
<b>Private Pay</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Basic Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Special Assistance - Enhanced Medicaid</b>				
	Private Room	0	0	0
	Semi-Private Room*	0	17,520	17,520
	Ward	N/A	N/A	N/A
<b>Other (Specific)</b>				
	Private Room	0	0	0
	Semi-Private Room	0	0	0
	Ward	N/A	N/A	N/A
<b>Total</b>		0	17,520	17,520



## EXHIBIT E – PROJECTED DAYS

**Table VI.3 -- Projected Days as % of Total Days  
Second Full Federal fiscal Year of Operation  
October 1, 2014 through September 30, 2015**

<b>PAYOR SOURCE</b>	<b>ADULT CARE HOME RESIDENTS (excluding special care units)</b>	<b>SPECIAL CARE UNIT (specify)</b>
Private Pay	-	0.00%
Special Assistance with Basic Medicaid	-	100.00%
Special Assistance with Enhanced Medicaid	-	0.00%
Other ( Specify)	0.00%	0.00%
<b>Total</b>	-	100%

**EXHIBIT F – STAFF BY SHIFT**

**Table VII.2 - Staff By Shift**  
**Second Full Federal Fiscal Year of Operation**  
**October 1, 2014 through September 30, 2015**

	<b>Total</b>
<b>Day Shift</b>	
ACH Bed (excluding special care units)	0
Special Care Unit (Specify)	9
<b>Total Adult Care Home</b>	<b>9</b>
<b>Evening Shift</b>	
ACH Bed (excluding special care units)	0
Special Care Unit (Specify)	8
<b>Total Adult Care Home</b>	<b>8</b>
<b>Night Shift</b>	
ACH Bed (excluding special care units)	0
Special Care Unit (Specify)	6
<b>Total Adult Care Home</b>	<b>6</b>
<b>Total for the day</b>	
ACH Bed (excluding special care units)	0
Special Care Unit (Specify)	23
<b>Total Adult Care Home</b>	<b>23</b>

<b>Table VII.3 Reference</b>	<b>FTE's</b>	
	<b>ACH -- Summary</b>	
Supervisor	0	0.00
Personal Aides	0	0.00
Med Techs	0	0.00
Care Coordinator ( 5 days a week )	0	0.00
<b>Table VII.3</b>	<b>0</b>	<b>0.00</b>
	<b>SCU -- Summary</b>	
Supervisor	3	4.20
Personal Aides	15	21.00
Med Techs	4	5.60
Care Coordinator ( 5 days a week )	1	1.40
<b>Table VII.3</b>	<b>23</b>	<b>32.20</b>

<b>ACH Day Shift</b>			
Supervisor	0	0.00	
Personal Aides	0	0.00	
Med Techs	0	0.00	
Care Coordinator ( 5 days a week )	0	0.00	
	<input type="text" value="0"/>		
<b>ACH Evening Shift</b>			
Supervisor	0	0.00	
Personal Aides	0	0.00	
Med Techs	0	0.00	
	<input type="text" value="0"/>		
<b>ACH Night Shift</b>			
Supervisor	0	0.00	
Personal Aides	0	0.00	
Med Techs	0	0.00	
	<input type="text" value="0"/>		

<b>SCU Day Shift</b>			
Supervisor	1	1.40	
Personal Aides	5	7.00	
Med Techs	2	2.80	
Care Coordinator ( 5 days a week )	1	1.00	
	<input type="text" value="9"/>		
<b>SCU Evening Shift</b>			
Supervisor	1	1.40	
Personal Aides	5	7.00	
Med Techs	2	2.80	
Care Coordinator ( 5 days a week )	0		
	<input type="text" value="8"/>		
<b>SCU Night Shift</b>			
Supervisor	1	1.40	
Personal Aides	5	7.00	
Med Techs	0	0.00	
Care Coordinator ( 5 days a week )	0		
	<input type="text" value="6"/>		

## EXHIBIT G – PROPOSED STAFF

**Table VII.3 -- Proposed Staff in Second Full Federal Fiscal Year  
October 1, 2014 through September 30, 2015**

			Adult Care Home Beds		Special Care Units		Total Facility	
	ACH Annual Salary / Hourly Rate	SCU Annual Salary / Hourly Rate	FTE's	Annual Consultant Hours	FTE's	Annual Consultant Hours	FTE's	Annual Consultant Hours
<b>Routine Services</b>								
Supervisor	\$9.00	\$15.00	0.00		4.20		4.20	
Personal Care Aide	\$8.00	\$12.00	0.00		21.00		21.00	
Med Tech (Direct Care)	\$9.00	\$12.00	0.00		5.60		5.60	
Care Coordinator	\$13.00	\$15.00	0.00		1.40		1.40	
<b>Dietary</b>								
Supervisor	\$9.00		0.00		1.00		1.00	
Cooks	\$8.00		0.00		1.00		1.00	
Dietary Aides	\$7.50		0.00		0.50		0.50	
Other								
<b>Activity Services</b>								
Director	\$9.00		0.00		1.00		1.00	
Activity Aide	\$8.00	\$8.00	0.00		0.00		0.00	
<b>Patient Transportation</b>								
Driver	\$8.00		0.00		0.50		0.50	
<b>Housekeeping and Laundry</b>								
Housekeeping Supervisor	\$9.00		0.00		1.00		1.00	
Housekeeping Aides	\$7.75		0.00		0.00		0.00	
Laundry Aides	\$7.75		0.00		0.50		0.50	
Other								
<b>Oper &amp; Maintenance</b>								
Maintenance Supervisor	\$9.00		0.00		1.00		1.00	
Janitors	\$7.75		0.00		0.00		0.00	

Other								
<b>Admin &amp; General</b>								
Administrator	\$60,000	0.00		1.00		1.00		
Secretary	\$9.00	0.00		0.00		0.00		
Admissions coordinator	\$12.00	0.00		0.00		0.00		
Bookkeeper	\$11.00	0.00		0.00		0.00		
Receptionist	\$0.00	0.00		0.00		0.00		
Other								
<b>Total Positions</b>			0.00	0.00	39.70	0.00	39.70	0.00

**EXHIBIT H – DIRECT CARE STAFF HOURS**

**Table VII.4 -- Direct Care Staff Hours per Patient Day  
Second Full Federal Fiscal Year  
October 1, 2014 through September 30, 2015**

		<b>Aides</b>	<b>Total</b>
<b>ACH BEDS (excluding special care units)</b>			
	A. Number of FTE's from Table VII.3	0.00	0.00
	B. Number of direct care hours per year per FTE (i.e. 2,080 or 1,950)	2,080	2,080
	C. Total direct care hours per year (A x B)	0	0
	D. Number of Resident Days from Table IV.2	0	0
	E. Direct Care hours per patient day (C/D)	-	-
<b>SPECIAL CARE UNIT (specify)</b>			
	A. Number of FTE's from Table VII.3	30.80	30.80
	B. Number of nursing hours per year per FTE (i.e. 2,080 or 1,950)	2,080	2,080
	C. Total direct care hours per year (A x B)	64,064	64,064
	D. Number of Resident Days from Table IV.2	17,520	17,520
	E. Direct Care hours per patient day (C/D)	3.66	3.66

**EXHIBIT I – WORKING CAPITAL AMORTIZATION**

## Working Capital Loan

<b>Loan Amount</b>	\$268,905	<b>Scheduled Payment</b>	\$2,689.05
<b>Annual Interest Rate</b>	12.00 %	<b>Scheduled # of Payments</b>	60
<b>Loan Amortization Period</b>	5	<b>Total Interest</b>	\$161,342.76
<b>Number of Payments Per Year</b>	12		
<b>Start Date of Loan</b>	10/1/2013		

<b>Pmt No.</b>	<b>Beginning Balance</b>	<b>Payment</b>	<b>Principal</b>	<b>Interest</b>	<b>Ending Balance</b>
1	268,904.59	2,689.05	0.00	2,689.05	268,904.59
2	268,904.59	2,689.05	0.00	2,689.05	268,904.59
3	268,904.59	2,689.05	0.00	2,689.05	268,904.59
4	268,904.59	2,689.05	0.00	2,689.05	268,904.59
5	268,904.59	2,689.05	0.00	2,689.05	268,904.59
6	268,904.59	2,689.05	0.00	2,689.05	268,904.59
7	268,904.59	2,689.05	0.00	2,689.05	268,904.59
8	268,904.59	2,689.05	0.00	2,689.05	268,904.59
9	268,904.59	2,689.05	0.00	2,689.05	268,904.59
10	268,904.59	2,689.05	0.00	2,689.05	268,904.59
11	268,904.59	2,689.05	0.00	2,689.05	268,904.59
12	268,904.59	2,689.05	0.00	2,689.05	268,904.59
13	268,904.59	2,689.05	0.00	2,689.05	268,904.59
14	268,904.59	2,689.05	0.00	2,689.05	268,904.59
15	268,904.59	2,689.05	0.00	2,689.05	268,904.59
16	268,904.59	2,689.05	0.00	2,689.05	268,904.59
17	268,904.59	2,689.05	0.00	2,689.05	268,904.59
18	268,904.59	2,689.05	0.00	2,689.05	268,904.59
19	268,904.59	2,689.05	0.00	2,689.05	268,904.59
20	268,904.59	2,689.05	0.00	2,689.05	268,904.59
21	268,904.59	2,689.05	0.00	2,689.05	268,904.59
22	268,904.59	2,689.05	0.00	2,689.05	268,904.59
23	268,904.59	2,689.05	0.00	2,689.05	268,904.59
24	268,904.59	2,689.05	0.00	2,689.05	268,904.59
25	268,904.59	2,689.05	0.00	2,689.05	268,904.59
26	268,904.59	2,689.05	0.00	2,689.05	268,904.59
27	268,904.59	2,689.05	0.00	2,689.05	268,904.59
28	268,904.59	2,689.05	0.00	2,689.05	268,904.59
29	268,904.59	2,689.05	0.00	2,689.05	268,904.59
30	268,904.59	2,689.05	0.00	2,689.05	268,904.59
31	268,904.59	2,689.05	0.00	2,689.05	268,904.59

32	268,904.59	2,689.05	0.00	2,689.05	268,904.59
33	268,904.59	2,689.05	0.00	2,689.05	268,904.59
34	268,904.59	2,689.05	0.00	2,689.05	268,904.59
35	268,904.59	2,689.05	0.00	2,689.05	268,904.59
36	268,904.59	2,689.05	0.00	2,689.05	268,904.59
37	268,904.59	2,689.05	0.00	2,689.05	268,904.59
38	268,904.59	2,689.05	0.00	2,689.05	268,904.59
39	268,904.59	2,689.05	0.00	2,689.05	268,904.59
40	268,904.59	2,689.05	0.00	2,689.05	268,904.59
41	268,904.59	2,689.05	0.00	2,689.05	268,904.59
42	268,904.59	2,689.05	0.00	2,689.05	268,904.59
43	268,904.59	2,689.05	0.00	2,689.05	268,904.59
44	268,904.59	2,689.05	0.00	2,689.05	268,904.59
45	268,904.59	2,689.05	0.00	2,689.05	268,904.59
46	268,904.59	2,689.05	0.00	2,689.05	268,904.59
47	268,904.59	2,689.05	0.00	2,689.05	268,904.59
48	268,904.59	2,689.05	0.00	2,689.05	268,904.59
49	268,904.59	2,689.05	0.00	2,689.05	268,904.59
50	268,904.59	2,689.05	0.00	2,689.05	268,904.59
51	268,904.59	2,689.05	0.00	2,689.05	268,904.59
52	268,904.59	2,689.05	0.00	2,689.05	268,904.59
53	268,904.59	2,689.05	0.00	2,689.05	268,904.59
54	268,904.59	2,689.05	0.00	2,689.05	268,904.59
55	268,904.59	2,689.05	0.00	2,689.05	268,904.59
56	268,904.59	2,689.05	0.00	2,689.05	268,904.59
57	268,904.59	2,689.05	0.00	2,689.05	268,904.59
58	268,904.59	2,689.05	0.00	2,689.05	268,904.59
59	268,904.59	2,689.05	0.00	2,689.05	268,904.59
60	268,904.59	2,689.05	0.00	2,689.05	268,904.59



**EXHIBIT J – MORTGAGE AMORTIZATION**

## Mortgage Loan Amortization

<b>Loan Amount</b>	\$4,398,500	<b>Scheduled Payment</b>	\$35,391
<b>Annual Interest Rate</b>	9.00 %	<b>Scheduled Number of Payments</b>	60
<b>Loan Amortization Period</b>	30	<b>Total Interest</b>	\$1,942,267
<b>Number of Payments Per Year</b>	12		
<b>Start Date of Loan</b>	10/1/2013		

<b>Pmt No.</b>	<b>Beginning Balance</b>	<b>Payment</b>	<b>Principal</b>	<b>Interest</b>	<b>Ending Balance</b>
1	\$4,398,500	\$35,391	\$2,403	\$32,989	\$4,396,097
2	4,396,097	35,391	2,421	32,971	4,393,677
3	4,393,677	35,391	2,439	32,953	4,391,238
4	4,391,238	35,391	2,457	32,934	4,388,781
5	4,388,781	35,391	2,475	32,916	4,386,306
6	4,386,306	35,391	2,494	32,897	4,383,812
7	4,383,812	35,391	2,513	32,879	4,381,299
8	4,381,299	35,391	2,532	32,860	4,378,767
9	4,378,767	35,391	2,551	32,841	4,376,217
10	4,376,217	35,391	2,570	32,822	4,373,647
11	4,373,647	35,391	2,589	32,802	4,371,058
12	4,371,058	35,391	2,608	32,783	4,368,450
13	4,368,450	35,391	2,628	32,763	4,365,822
14	4,365,822	35,391	2,648	32,744	4,363,174
15	4,363,174	35,391	2,668	32,724	4,360,506
16	4,360,506	35,391	2,688	32,704	4,357,819
17	4,357,819	35,391	2,708	32,684	4,355,111
18	4,355,111	35,391	2,728	32,663	4,352,383
19	4,352,383	35,391	2,748	32,643	4,349,635
20	4,349,635	35,391	2,769	32,622	4,346,866
21	4,346,866	35,391	2,790	32,601	4,344,076
22	4,344,076	35,391	2,811	32,581	4,341,265
23	4,341,265	35,391	2,832	32,559	4,338,433
24	4,338,433	35,391	2,853	32,538	4,335,580
25	4,335,580	35,391	2,874	32,517	4,332,706
26	4,332,706	35,391	2,896	32,495	4,329,810
27	4,329,810	35,391	2,918	32,474	4,326,892
28	4,326,892	35,391	2,940	32,452	4,323,952
29	4,323,952	35,391	2,962	32,430	4,320,991
30	4,320,991	35,391	2,984	32,407	4,318,007
31	4,318,007	35,391	3,006	32,385	4,315,000

32	4,315,000	35,391	3,029	32,363	4,311,972
33	4,311,972	35,391	3,052	32,340	4,308,920
34	4,308,920	35,391	3,074	32,317	4,305,846
35	4,305,846	35,391	3,097	32,294	4,302,748
36	4,302,748	35,391	3,121	32,271	4,299,627
37	4,299,627	35,391	3,144	32,247	4,296,483
38	4,296,483	35,391	3,168	32,224	4,293,316
39	4,293,316	35,391	3,191	32,200	4,290,124
40	4,290,124	35,391	3,215	32,176	4,286,909
41	4,286,909	35,391	3,240	32,152	4,283,669
42	4,283,669	35,391	3,264	32,128	4,280,405
43	4,280,405	35,391	3,288	32,103	4,277,117
44	4,277,117	35,391	3,313	32,078	4,273,804
45	4,273,804	35,391	3,338	32,054	4,270,466
46	4,270,466	35,391	3,363	32,028	4,267,104
47	4,267,104	35,391	3,388	32,003	4,263,716
48	4,263,716	35,391	3,413	31,978	4,260,302
49	4,260,302	35,391	3,439	31,952	4,256,863
50	4,256,863	35,391	3,465	31,926	4,253,398
51	4,253,398	35,391	3,491	31,900	4,249,907
52	4,249,907	35,391	3,517	31,874	4,246,390
53	4,246,390	35,391	3,543	31,848	4,242,847
54	4,242,847	35,391	3,570	31,821	4,239,277
55	4,239,277	35,391	3,597	31,795	4,235,680
56	4,235,680	35,391	3,624	31,768	4,232,057
57	4,232,057	35,391	3,651	31,740	4,228,406
58	4,228,406	35,391	3,678	31,713	4,224,727
59	4,224,727	35,391	3,706	31,685	4,221,021
60	4,221,021	35,391	3,734	31,658	4,217,288

**EXHIBIT K – CAPITAL COSTS / SOURCES**

**Table VIII.1 – Estimated Capital Costs - Alexander Hospital**

**Conversion**

<b>A. Site Costs</b>	Acres	0	\$ per acre	<u>\$0.00</u>
(1) Full purchase price of land				
# Acres 0 Price per acre \$00		<u>0</u>		
(2) Closing costs and legal fees		<u>0</u>		
(3) Site inspection and survey		<u>          </u>		
(4) Site preparation costs				
Soil borings	0			
Clearing – earthwork – grading	<u>0</u>			
Roads – paving – sidewalks	<u>0</u>			
Landscaping	<u>25,000</u>			
Water and sewer hookup	<u>0</u>			
Water treatment plant		<u>          </u>		
Septic system		<u>          </u>		
Other (Sewer Line Extension)	<u>0</u>			
Subtotal site preparation costs		<u>25,000</u>		
(5) Other				
(6) Subtotal Site Costs			<u>25,000</u>	
<b>B. Construction Contract(s)</b>				
(7) Cost of construction contract(s)		<u>2,000,000</u>		
(8) Other (Building Purchase)		<u>1,800,000</u>		
(9) Subtotal construction contract(s)			<u>3,800,000</u>	
<b>C. Miscellaneous Project Costs</b>				
(10) Building purchase				
(11) Equipment & furniture not included above		<u>300,000</u>		
(12) Consultant fees				
Architect & engineering fees	120,000			
Certificate of need preparation	<u>5,000</u>			
Legal fees	<u>3,500</u>			
Market analysis		<u>          </u>		
Other (Application Fee)	<u>10,000</u>			
Subtotal consultant fees		<u>138,500</u>		
(13) Financing costs				
Bond		<u>          </u>		
HUD				

Commercial loan	<u>10,000</u>	
Other (specify)	<u>          </u>	
Subtotal financing costs		10,000
(14) Interest during construction		<u>125,000</u>
(15) Other (specify)		
(16) Subtotal miscellaneous project costs		<u>573,500</u>
<b>D. Total Capital Cost of the Project</b>		
[sum of lines (6), (9) and (16)]		<u><u>4,398,500</u></u>

<b>Table VIII.2 – Sources of Financing</b>		
	<b>TYPE</b>	<b>AMOUNT</b>
A	Public Campaign	\$
B	Bond Issue	\$
C	Commercial Loan	\$ 4,398,500
D	Government Loans - HUD Backed	\$
E	Grants	\$
F	Bequests and Endorsements	\$
G	Private Foundations	\$
H	Accumulated Reserves of _____ (specify)	\$
I	Owner's Equity of _____ (specify)	\$
J	Other _____ (specify)	\$
K	TOTAL	\$ 4,398,500

**EXHIBIT L – START-UP COSTS**

(a) Provide the expenses projected to be incurred prior to opening (i.e., start-up expenses).

Salaries and Benefits	\$60,000
Staff training	\$25,000
Inventory (e.g., medical and office supplies, food)	\$15,000
Utilities	\$7,500
Other (specify)	
Other (specify)	_____
Total Start Up Expenses	\$107,500

**EXHIBIT M – CASH FLOW BY QUARTER**

<b>Table IX.4B --Cash Flow by Quarter</b>					
<b>First Full Federal Fiscal Year of Operation</b>					
<b>October 1, 2013 through September 30, 2014</b>					
	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Total</b>
<b>Routine Service Cash receipts</b>					
Private Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assistance w/Basic Medicaid	23,024	40,565	61,523	80,604	205,716
Special Assistance - Enhanced Medicaid	59,682	105,149	159,476	208,935	533,241
Medicaid Room & Board	60,600	109,080	163,620	212,100	545,400
<b>Total Cash Receipts</b>	<b>\$ 143,306</b>	<b>\$ 254,794</b>	<b>\$ 384,619</b>	<b>\$ 501,638</b>	<b>\$ 1,284,357</b>
<b>Cash Payments for:</b>					
Salary and Fringe Benefits	\$ 88,582	\$ 148,518	\$ 221,835	\$ 286,847	\$ 745,783
Mort Pmt / Lease Pmt	106,174	106,174	106,174	106,174	424,696
Operating or Capital Reserves	-	-	-	-	-
Raw Food Expenses	5,603	9,871	14,971	19,614	50,060
Medical Pharm Expenses	282	497	753	987	2,519
Other Exp	29,895	44,034	60,759	75,927	210,615
<b>Total Cash Payments</b>	<b>\$ 230,536</b>	<b>\$ 309,094</b>	<b>\$ 404,493</b>	<b>\$ 489,550</b>	<b>\$ 1,433,673</b>
<b>Cash Flow</b>	<b>(87,230)</b>	<b>(54,301)</b>	<b>(19,874)</b>	<b>12,089</b>	<b>(149,316)</b>
<b>Cumulative Cash Flow</b>	<b>\$ (87,230)</b>	<b>\$ (141,531)</b>	<b>\$ (161,405)</b>	<b>\$ (149,316)</b>	<b>\$ (149,316)</b>

<b>Table IX.4B --Cash Flow by Quarter</b>					
<b>Second Full Federal Fiscal Year of Operation</b>					
<b>October 1, 2014 through September 30, 2015</b>					
	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>Total</b>
<b>Routine Service Cash receipts</b>					
Private Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assistance w/Basic Medicaid	82,932	81,130	82,031	82,932	329,026
Special Assistance - Enhanced Medicaid	214,971	210,298	212,634	214,971	852,874
Medicaid Room & Board	218,160	218,160	218,160	218,160	872,640
<b>Total Cash Receipts</b>	<b>\$ 516,063</b>	<b>\$ 509,587</b>	<b>\$ 512,825</b>	<b>\$ 516,063</b>	<b>\$ 2,054,539</b>
<b>Cash Payments for:</b>					
Salary and Fringe Benefits	\$ 290,573	\$ 284,256	\$ 287,414	\$ 290,573	\$ 1,152,816
Mort Pmt / Lease Pmt	106,174	106,174	106,174	106,174	424,696
Operating or Capital Reserves	-	-	-	-	-
Raw Food Expenses	20,181	19,742	19,962	20,181	80,066
Medical Pharm Expenses	1,016	994	1,005	1,016	4,030
Other Exp	77,785	76,581	77,183	77,785	309,334
<b>Total Cash Payments</b>	<b>\$ 495,729</b>	<b>\$ 487,747</b>	<b>\$ 491,738</b>	<b>\$ 495,729</b>	<b>\$ 1,970,941</b>
<b>Cash Flow</b>	<b>20,335</b>	<b>21,840</b>	<b>21,088</b>	<b>20,335</b>	<b>83,598</b>
<b>Cumulative Cash Flow</b>	<b>\$ (128,981)</b>	<b>\$ (107,141)</b>	<b>\$ (86,053)</b>	<b>\$ (65,718)</b>	<b>\$ 17,880</b>

## EXHIBIT N – PROJECTED RATES

<b>TableX.4A -- Projected Per Diem Reimbursement Rate/Charges</b>			
<b>First Full Federal Fiscal Year</b>			
<b>October 1, 2013 through September 30, 2014</b>			
<b>Source of Payment By Type of Care</b>	<b>Private Room</b>	<b>Semi-Private Room</b>	<b>Ward Room (more than 2 beds per room)</b>
<b>ACH Care (excluding special care units)</b>			
Private Pay	N/A	N/A	N/A
State/County Special Assistance	N/A	N/A	N/A
Other (Medicaid Enhanced Care Avg.)	-	-	N/A
<b>Special Care Unit (specify)</b>			
Private Pay	\$138.08	\$124.93	N/A
State/County Special Assistance	\$117.30	\$117.30	N/A
Other (Medicaid Enhanced Care Avg.)	N/A	N/A	N/A

<b>TableX.4B -- Projected Per Diem Reimbursement Rate/Charges</b>			
<b>Second Full Federal Fiscal Year</b>			
<b>October 1, 2014 through September 30, 2015</b>			
<b>Source of Payment By Type of Care</b>	<b>Private Room</b>	<b>Semi-Private Room</b>	<b>Ward Room (more than 2 beds per room)</b>
<b>ACH Care (excluding special care units)</b>			
Private Pay	N/A	N/A	N/A
State/County Special Assistance	N/A	N/A	N/A
Other (Medicaid Enhanced Care Avg.)	-	-	N/A
<b>Special Care Unit (specify)</b>			
Private Pay	\$138.08	\$124.93	N/A
State/County Special Assistance	\$117.30	\$117.30	N/A
Other (Medicaid Enhanced Care Avg.)	N/A	N/A	N/A

<b>TableX.4C -- Projected Per Diem Reimbursement Rate/Charges</b>			
<b>Third Full Federal Fiscal Year</b>			
<b>October 1, 2015 through September 30, 2016</b>			
<b>Source of Payment By Type of Care</b>	<b>Private Room</b>	<b>Semi-Private Room</b>	<b>Ward Room (more than 2 beds per room)</b>
<b>ACH Care (excluding special care units)</b>			
Private Pay	N/A	N/A	N/A
State/County Special Assistance	N/A	N/A	N/A
Other (Medicaid Enhanced Care Avg.)	-	-	N/A
<b>Special Care Unit (specify)</b>			
Private Pay	\$138.08	\$124.93	N/A
State/County Special Assistance	\$117.30	\$117.30	N/A
Other (Medicaid Enhanced Care Avg.)	N/A	N/A	N/A

**EXHIBIT O – FORM B – 1ST FULL YEAR**

	<b>ACH (excl'g spec. care units)</b>	<b>Special Care Unit (specify)</b>	<b>Total Adult Care Home Beds</b>
<b>Patient Days</b>	0	10,954	10,954
<b>REVENUES</b>			
<b>Receipts on Behalf of State/County Special Assistance Residents</b>			
State/County Special Assistance	\$ -	\$ 381,780	\$ 381,780
Social Security	-	163,620	163,620
Supplemental Security Income			
Personal Care Services - Medicaid	-	732,713	732,713
Medical Transportation - Medicaid	-	6,244	6,244
Other - Enhanced Care Medicaid	-	-	-
Other - Medicaid Payback		-	-
<b>Total SA Resident Revenues</b>	\$ -	\$ 1,284,357	\$ 1,284,357
<b>Receipts from Private Pay Revenues</b>			
Private Pay receipts	\$ -	\$ -	\$ -
Less: Refunds	-	-	-
<b>Total Private Pay Revenues</b>	\$ -	\$ -	\$ -
<b>Other Revenues (specify)</b>			
<b>TOTAL REVENUES</b>	\$ -	\$ 1,284,357	\$ 1,284,357
<b>EXPENSES</b>			
<b>Cost of Services (from Form C)</b>			
Housekeeping/Laundry	\$ -	\$ 27,026	\$ 27,026



Personal Care	-	595,925	595,925
Health Services	-	9,640	9,640
Dietary	-	80,728	80,728
Recreation Activities	-	15,164	15,164
Medically Related Patient Trans.	-	8,103	8,103
Initial/Orientation Aide Training			
Property/Ownership/Use	-	470,644	470,644
Administration & General	-	171,625	171,625
Operation/Maintenance	-	54,818	54,818
<b>Total Operating Expenses (Total Reimbursable Cost of Services plus Total Nonreimbursable Cost of Services)</b>	\$ -	\$ 1,433,673	\$ 1,433,673
<b>Net Profit (total revenue - total operating expenses)</b>	\$ -	\$ (149,316)	\$ (149,316)

**EXHIBIT P – FORM B – 2ND FULL YEAR**

	ACH (excl'g spec. care units)	Special Care Unit (specify)	Total Adult Care Home Beds
<b>Patient Days</b>	0	17,520	17,520
<b>REVENUES</b>			
<b>Receipts on Behalf of State/County Special Assistance Residents</b>			
State/County Special Assistance	\$ -	\$ 610,848	\$ 610,848
Social Security	-	261,792	261,792
Supplemental Security Income			-
Personal Care Services - Medicaid	-	1,171,913	1,171,913
Medical Transportation - Medicaid	-	9,986	9,986
Other - Enhanced Care Medicaid	-	-	-
Other - Medicaid Payback		-	-
<b>Total SA Resident Revenues</b>	\$ -	\$ 2,054,539	\$ 2,054,539
<b>Receipts from Private Pay Revenues</b>			
Private Pay receipts	\$ -	\$ -	\$ -
Less: Refunds	-	-	-
<b>Total Private Pay Revenues</b>	\$ -	\$ -	\$ -
<b>Other Revenues (specify)</b>	\$ -	\$ -	
<b>TOTAL REVENUES</b>	\$ -	\$ 2,054,539	\$ 2,054,539
<b>EXPENSES</b>			
<b>Cost of Services (from Form C)</b>			
Housekeeping/Laundry	\$ -	\$ 43,225	\$ 43,225

Personal Care	-	953,133	953,133
Health Services	-	15,418	15,418
Dietary	-	129,118	129,118
Recreation Activities	-	24,254	24,254
Medically Related Patient Trans.	-	12,960	12,960
Initial/Orientation Aide Training	-		-
Property/Ownership/Use	-	470,644	470,644
Administration & General	-	234,515	234,515
Operation/Maintenance	-	87,676	87,676
<b>Total Operating Expenses (Total Reimbursable Cost of Services plus Total Nonreimbursable Cost of Services)</b>	\$ -	\$ 1,970,941	\$ 1,970,941
<b>Net Profit (total revenue - total operating expenses)</b>	\$ -	\$ 83,598	\$ 83,598

**EXHIBIT Q – FORM B – 3RD FULL YEAR**

	ACH (excl'g spec. care units)	Special Care Unit (specify)	Total Adult Care Home Beds
<b>Patient Days</b>	0	17,520	17,520
<b>REVENUES</b>			
<b>Receipts on Behalf of State/County Special Assistance Residents</b>			
State/County Special Assistance	\$ -	\$ 610,848	\$ 610,848
Social Security	-	261,792	261,792
Supplemental Security Income			-
Personal Care Services - Medicaid	-	1,171,913	1,171,913
Medical Transportation - Medicaid	-	9,986	9,986
Other - Enhanced Care Medicaid	-	-	-
Other - Medicaid Payback		-	-
<b>Total SA Resident Revenues</b>	\$ -	\$ 2,054,539	\$ 2,054,539
<b>Receipts from Private Pay Revenues</b>			
Private Pay receipts	\$ -	\$ -	\$ -
Less: Refunds	-	-	-
<b>Total Private Pay Revenues</b>	\$ -	\$ -	\$ -
<b>Other Revenues (specify)</b>	\$ -		\$ -
<b>TOTAL REVENUES</b>	\$ -	\$ 2,054,539	\$ 2,054,539
<b>EXPENSES</b>			
<b>Cost of Services (from Form C)</b>			
Housekeeping/Laundry	\$ -	\$ 43,225	\$ 43,225

Personal Care	-	953,133	953,133
Health Services	-	15,418	15,418
Dietary	-	129,118	129,118
Recreation Activities	-	24,254	24,254
Medically Related Patient Trans.	-	12,960	12,960
Initial/Orientation Aide Training	-		-
Property/Ownership/Use	-	470,644	470,644
Administration & General	-	234,515	234,515
Operation/Maintenance	-	87,676	87,676
<b>Total Operating Expenses (Total Reimbursable Cost of Services plus Total Nonreimbursable Cost of Services)</b>	\$ -	\$ 1,970,941	\$ 1,970,941
<b>Net Profit (total revenue - total operating expenses)</b>	\$ -	\$ 83,598	\$ 83,598

**EXHIBIT R – FORM C – 1ST FULL YEAR**

	<b>ACH (excl'g spec. care units)</b>	<b>Special Care Unit (specify)</b>	<b>Total Adult Care Home Beds</b>
<b>Patient Days</b>	0	10,954	10,954
<b>Housekeeping/Laundry</b>			
Salaries and Wages	\$ -	\$ 16,744	\$ 16,744
Casual Labor	-	-	-
Payroll taxes	-	1,616	1,616
Employee Benefit Program	-	670	670
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Housekeeping/Laundry Supplies	-	5,587	5,587
Linen and Bedding	-	767	767
Contract Services	-	548	548
Miscellaneous	-	1,095	1,095
<b>Total of Housekeeping and Laundry</b>	\$ -	\$ 27,026	\$ 27,026
<b>Personal Care</b>			
Salaries and Wages for Aides	\$ -	\$ 327,720	\$ 327,720
Salaries and Wages-Care Coordinator	-	196,632	196,632
Casual Labor	-	-	-
Payroll Taxes	-	50,600	50,600
Employee Benefit Program	-	20,974	20,974
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Personal Care</b>	\$ -	\$ 595,925	\$ 595,925
<b>Health Services</b>			
Salaries and Wages	\$ -	\$ -	\$ -

Casual Labor	-	-	-
Payroll Taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/Training	-	1,643	1,643
Travel Costs	-	-	-
Contract Services	-	5,477	5,477
Non-Legend Drugs	-	2,519	2,519
Legend Drugs	-	-	-
Beauty and Barber Shop	-	-	-
Bloodborne Pathogen (OSHA)	-	-	-
Miscellaneous	-	-	-
<b>Total of Health Services</b>	\$ -	\$ 9,640	\$ 9,640
<b>Dietary</b>			
Salaries and Wages	\$ -	\$ 26,985	\$ 26,985
Casual Labor	-	-	-
Payroll Taxes	-	2,604	2,604
Employee Benefit Program	-	1,079	1,079
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-
Dietary Supplies	-	3,505	3,505
Food	-	46,555	46,555
Miscellaneous	-	-	-
<b>Total of Dietary</b>	\$ -	\$ 80,728	\$ 80,728
<b>Recreation Activities</b>			
Salaries and Wages	\$ -	\$ 11,704	\$ 11,704
Casual Labor	-	-	-
Payroll taxes	-	1,129	1,129
Employee Benefit Program	-	468	468
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	1,095	1,095

Supplies	-	767	767
Miscellaneous	-	-	-
<b>Total of Recreation Activities</b>	\$ -	\$ 15,164	\$ 15,164
<b>Medically Related Patient Transportation</b>			
Salaries and Wages	\$ -	\$ 5,202	\$ 5,202
Casual Labor	-	-	-
Payroll taxes	-	502	502
Employee Benefit Program	-	208	208
Meetings/Seminars/Training	-	-	-
Travel Costs	-	1,095	1,095
Contract Services	-	-	-
Depreciation/Automobiles	-	-	-
Rent-Equipment	-	-	-
Auto & Truck Maint. and Upkeep	-	548	548
Repairs and Maintenance-Equipment	-	-	-
Interest -Automobile	-	-	-
Insurance-Automobile	-	438	438
Miscellaneous	-	110	110
<b>Total of Medically Related Pt. Trans.</b>	\$ -	\$ 8,103	\$ 8,103
<b>Initial/Orientation Aide Training</b>			
Salaries and Wages	\$ -	\$ -	\$ -
Casual Labor	-	-	-
Payroll taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Initial/Orientation Aide Training</b>	\$ -	\$ -	\$ -
<b>Property/Ownership/Use</b>			



Depreciation - Land Improvements	\$ -	\$ -	\$ -
Depreciation - Bldgs. & Improvements	-	-	-
Depreciation - Equipment	-	-	-
Depreciation - Automobiles	-	-	-
Rent for Facility	-	424,696	424,696
Rent for Other - Buildings/Land	-	-	-
Rent for Other - Automobiles/Equip.	-	-	-
Real Estate Taxes	-	13,680	13,680
Interest - Mortgage /Fixed Assets	-	32,269	32,269
Miscellaneous	-	-	-
<b>Total of Property/Ownership/Use</b>	\$ -	\$ 470,644	\$ 470,644
<b>Administration &amp; General</b>			
Salaries and Wage	\$ -	\$ 59,520	\$ 59,520
Casual Labor	-	-	-
Payroll Taxes	-	5,744	5,744
Employee Benefit Program	-	2,381	2,381
Meetings/Seminars/ Training	-	2,191	2,191
Travel Costs	-	1,424	1,424
Contract Services	-	2,410	2,410
Employee Criminal Records Check Fees	-	2,191	2,191
Office Supplies and Materials	-	1,095	1,095
Management Services	-	64,218	64,218
Central Office Overhead	-	-	-
Interest - Operating	-	-	-
Advertising	-	2,191	2,191
Amortization	-	-	-
Data Processing	-	-	-
Legal and Accounting	-	3,615	3,615
Audit	-	1,095	1,095
Telephone and Telegraph	-	-	-

		4,272	4,272
Travel and Entertainment	-	1,534	1,534
Dues and Subscriptions	-	3,724	3,724
Insurance - General	-	6,682	6,682
Licenses	-	767	767
Bad Debts	-	1,095	1,095
Postage	-	2,191	2,191
Miscellaneous	-	3,286	3,286
<b>Total of Administration &amp; General</b>	\$ -	\$ 171,625	\$ 171,625
<b>Operation / Maintenance</b>			
Salaries and Wage	\$ -	\$ 11,704	\$ 11,704
Casual Labor	-	-	-
Payroll Taxes	-	1,129	1,129
Employee Benefit Program	-	468	468
Meetings/Seminars/ Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	1,534	1,534
Supplies	-	1,205	1,205
Auto & Truck Maintenance and Upkeep	-	1,095	1,095
Repairs and Maint. - Bldgs. And Ground	-	2,519	2,519
Repairs and Maint. - Equipment	-	-	-
Utilities	-	32,095	32,095
Sanitary and Pest Control	-	2,519	2,519
Miscellaneous	-	548	548
	\$ -	\$ 54,818	\$ 54,818
<b>Non-Reimbursable</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total of Non-reimbursable</b>	\$ -	\$ -	\$ -

**TOTAL OF ALL COST  
CENTERS**

\$	-	\$	\$
		1,433,673	1,433,673

**EXHIBIT S – FORM C – 2ND FULL YEAR**

	<b>ACH (excl'g spec. care units)</b>	<b>Special Care Unit (specify)</b>	<b>Total Adult Care Home Beds</b>
<b>Patient Days</b>	0	17,520	17,520
<b>Housekeeping/Laundry</b>			
Salaries and Wages	\$ -	\$ 26,780	\$ 26,780
Casual Labor	-	-	-
Payroll taxes	-	2,584	2,584
Employee Benefit Program	-	1,071	1,071
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Housekeeping/Laundry Supplies	-	8,935	8,935
Linen and Bedding	-	1,226	1,226
Contract Services	-	876	876
Miscellaneous	-	1,752	1,752
<b>Total of Housekeeping and Laundry</b>	\$ -	\$ 43,225	\$ 43,225
<b>Personal Care</b>			
Salaries and Wages for Aides	\$ -	\$ 524,160	\$ 524,160
Salaries and Wages-Care Coordinator	-	314,496	314,496
Casual Labor	-	-	-
Payroll Taxes	-	80,930	80,930
Employee Benefit Program	-	33,546	33,546
Meetings/Seminars/Training	-	-	-

Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Personal Care</b>	\$	\$	\$
	-	953,133	953,133
<b>Health Services</b>			
Salaries and Wages	\$	\$	\$
	-	-	-
Casual Labor	-	-	-
Payroll Taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/ Training	-	2,628	2,628
Travel Costs	-	-	-
Contract Services	-	8,760	8,760
Non-Legend Drugs	-	4,030	4,030
Legend Drugs	-	-	-
Beauty and Barber Shop	-	-	-
Bloodborne Pathogen (OSHA)	-	-	-
Miscellaneous	-	-	-
<b>Total of Health Services</b>	\$	\$	\$
	-	15,418	15,418
<b>Dietary</b>			
Salaries and Wages	\$	\$	\$
	-	43,160	43,160
Casual Labor	-	-	-
Payroll Taxes	-	4,165	4,165
Employee Benefit Program	-	1,726	1,726
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services			

	-	-	-
Dietary Supplies	-	5,606	5,606
Food	-	74,460	74,460
Miscellaneous	-	-	-
<b>Total of Dietary</b>	\$	\$	\$
	-	129,118	129,118
<b>Recreation Activities</b>			
Salaries and Wages	\$	\$	\$
	-	18,720	18,720
Casual Labor	-	-	-
Payroll taxes	-	1,806	1,806
Employee Benefit Program	-	749	749
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	1,752	1,752
Supplies	-	1,226	1,226
Miscellaneous	-	-	-
<b>Total of Recreation Activities</b>	\$	\$	\$
	-	24,254	24,254
<b>Medically Related Patient Transportation</b>			
Salaries and Wages	\$	\$	\$
	-	8,320	8,320
Casual Labor	-	-	-
Payroll taxes	-	803	803
Employee Benefit Program	-	333	333
Meetings/Seminars/Training	-	-	-
Travel Costs	-	1,752	1,752
Contract Services	-	-	-

Depreciation/Automobiles	-	-	-
Rent-Equipment	-	-	-
Auto & Truck Maint. and Upkeep	-	876	876
Repairs and Maintenance-Equipment	-	-	-
Interest -Automobile	-	-	-
Insurance-Automobile	-	701	701
Miscellaneous	-	175	175
<b>Total of Medically Related Pt. Trans.</b>	\$ -	\$ 12,960	\$ 12,960
<b>Initial/Orientation Aide Training</b>			
Salaries and Wages	\$ -	\$ -	\$ -
Casual Labor	-	-	-
Payroll taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Initial/Orientation Aide Training</b>	\$ -	\$ -	\$ -
<b>Property/Ownership/Use</b>			
Depreciation - Land Improvements	\$ -	\$ -	\$ -
Depreciation - Bldgs. & Improvements	-	-	-
Depreciation - Equipment	-	-	-

Depreciation - Automobiles	-	-	-
Rent for Facility	-	424,696	424,696
Rent for Other - Buildings/Land	-	-	-
Rent for Other - Automobiles/Equip.	-	-	-
Real Estate Taxes	-	13,680	13,680
Interest - Mortgage /Fixed Assets	-	32,269	32,269
Miscellaneous	-	-	-
<b>Total of Property/Ownership/Use</b>	<b>\$ -</b>	<b>\$ 470,644</b>	<b>\$ 470,644</b>
<b>Administration &amp; General</b>			
Salaries and Wage	\$ -	\$ 60,000	\$ 60,000
Casual Labor	-	-	-
Payroll Taxes	-	5,790	5,790
Employee Benefit Program	-	2,400	2,400
Meetings/Seminars/ Training	-	3,504	3,504
Travel Costs	-	2,278	2,278
Contract Services	-	3,854	3,854
Employee Criminal Records Check Fees	-	3,504	3,504
Office Supplies and Materials	-	1,752	1,752
Management Services	-	102,727	102,727
Central Office Overhead	-	-	-
Interest - Operating	-	-	-
Advertising	-	3,504	3,504
Amortization	-	-	-
Data Processing	-	-	-
Legal and Accounting	-	-	-



	-	5,782	5,782
Audit	-	1,752	1,752
Telephone and Telegraph	-	6,833	6,833
Travel and Entertainment	-	2,453	2,453
Dues and Subscriptions	-	5,957	5,957
Insurance - General	-	10,687	10,687
Licenses	-	1,226	1,226
Bad Debts	-	1,752	1,752
Postage	-	3,504	3,504
Miscellaneous	-	5,256	5,256
<b>Total of Administration &amp; General</b>	\$ -	\$ 234,515	\$ 234,515
<b>Operation / Maintenance</b>			
Salaries and Wage	\$ -	\$ 18,720	\$ 18,720
Casual Labor	-	-	-
Payroll Taxes	-	1,806	1,806
Employee Benefit Program	-	749	749
Meetings/Seminars/ Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	2,453	2,453
Supplies	-	1,927	1,927
Auto & Truck Maintenance and Upkeep	-	1,752	1,752
Repairs and Maint. - Bldgs. And Ground	-	4,030	4,030
Repairs and Maint. - Equipment	-	-	-
Utilities	-	51,334	51,334
Sanitary and Pest Control	-	4,030	4,030

Miscellaneous	-	876	876
	\$	\$	\$
	-	87,676	87,676
<b>Non-Reimbursable</b>			
Miscellaneous	\$	\$	\$
	-	-	-
<b>Total of Non-reimbursable</b>	\$	\$	\$
	-	-	-
<b>TOTAL OF ALL COST CENTERS</b>	\$	\$	\$
	-	1,970,941	1,970,941

**EXHIBIT T – FORM C – 3RD FULL YEAR**

	ACH (excl'g spec. care units)	Special Care Unit (specify)	Total Adult Care Home Beds
<b>Patient Days</b>	0	17,520	17,520
<b>Housekeeping/Laundry</b>			
Salaries and Wages	\$ -	\$ 26,780	\$ 26,780
Casual Labor	-	-	-
Payroll taxes	-	2,584	2,584
Employee Benefit Program	-	1,071	1,071
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Housekeeping/Laundry Supplies	-	8,935	8,935
Linen and Bedding	-	1,226	1,226
Contract Services	-	876	876
Miscellaneous	-	1,752	1,752
<b>Total of Housekeeping and Laundry</b>	\$ -	\$ 43,225	\$ 43,225
<b>Personal Care</b>			
Salaries and Wages for Aides	\$ -	\$ 524,160	\$ 524,160
Salaries and Wages-Care Coordinator	-	314,496	314,496
Casual Labor	-	-	-
Payroll Taxes	-	80,930	80,930
Employee Benefit Program	-	33,546	33,546
Meetings/Seminars/Training	-	-	-

Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Personal Care</b>	\$ -	\$ 953,133	\$ 953,133
<b>Health Services</b>			
Salaries and Wages	\$ -	\$ -	\$ -
Casual Labor	-	-	-
Payroll Taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/ Training	-	2,628	2,628
Travel Costs	-	-	-
Contract Services	-	8,760	8,760
Non-Legend Drugs	-	4,030	4,030
Legend Drugs	-	-	-
Beauty and Barber Shop	-	-	-
Bloodborne Pathogen (OSHA)	-	-	-
Miscellaneous	-	-	-
<b>Total of Health Services</b>	\$ -	\$ 15,418	\$ 15,418
<b>Dietary</b>			
Salaries and Wages	\$ -	\$ 43,160	\$ 43,160
Casual Labor	-	-	-
Payroll Taxes	-	4,165	4,165
Employee Benefit Program	-	1,726	1,726
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-

	-	-	-
Dietary Supplies	-	5,606	5,606
Food	-	74,460	74,460
Miscellaneous	-	-	-
<b>Total of Dietary</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	-	129,118	129,118
<b>Recreation Activities</b>			
Salaries and Wages	\$	\$	\$
	-	18,720	18,720
Casual Labor	-	-	-
Payroll taxes	-	1,806	1,806
Employee Benefit Program	-	749	749
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	1,752	1,752
Supplies	-	1,226	1,226
Miscellaneous	-	-	-
<b>Total of Recreation Activities</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	-	24,254	24,254
<b>Medically Related Patient Transportation</b>			
Salaries and Wages	\$	\$	\$
	-	8,320	8,320
Casual Labor	-	-	-
Payroll taxes	-	803	803
Employee Benefit Program	-	333	333
Meetings/Seminars/Training	-	-	-
Travel Costs	-	1,752	1,752
Contract Services	-	-	-

Depreciation/Automobiles	-	-	-
Rent-Equipment	-	-	-
Auto & Truck Maint. and Upkeep	-	876	876
Repairs and Maintenance-Equipment	-	-	-
Interest -Automobile	-	-	-
Insurance-Automobile	-	701	701
Miscellaneous	-	175	175
<b>Total of Medically Related Pt. Trans.</b>	\$ -	\$ 12,960	\$ 12,960
<b>Initial/Orientation Aide Training</b>			
Salaries and Wages	\$ -	\$ -	\$ -
Casual Labor	-	-	-
Payroll taxes	-	-	-
Employee Benefit Program	-	-	-
Meetings/Seminars/Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	-	-
Miscellaneous	-	-	-
<b>Total of Initial/Orientation Aide Training</b>	\$ -	\$ -	\$ -
<b>Property/Ownership/Use</b>			
Depreciation - Land Improvements	\$ -	\$ -	\$ -
Depreciation - Bldgs. & Improvements	-	-	-
Depreciation - Equipment	-	-	-

Depreciation - Automobiles	-	-	-
Rent for Facility	-	424,696	424,696
Rent for Other - Buildings/Land	-	-	-
Rent for Other - Automobiles/Equip.	-	-	-
Real Estate Taxes	-	13,680	13,680
Interest - Mortgage /Fixed Assets	-	32,269	32,269
Miscellaneous	-	-	-
<b>Total of Property/Ownership/Use</b>	<b>\$ -</b>	<b>\$ 470,644</b>	<b>\$ 470,644</b>
<b>Administration &amp; General</b>			
Salaries and Wage	\$ -	\$ 60,000	\$ 60,000
Casual Labor	-	-	-
Payroll Taxes	-	5,790	5,790
Employee Benefit Program	-	2,400	2,400
Meetings/Seminars/ Training	-	3,504	3,504
Travel Costs	-	2,278	2,278
Contract Services	-	3,854	3,854
Employee Criminal Records Check Fees	-	3,504	3,504
Office Supplies and Materials	-	1,752	1,752
Management Services	-	102,727	102,727
Central Office Overhead	-	-	-
Interest - Operating	-	-	-
Advertising	-	3,504	3,504
Amortization	-	-	-
Data Processing	-	-	-
Legal and Accounting			

	-	5,782	5,782
Audit	-	1,752	1,752
Telephone and Telegraph	-	6,833	6,833
Travel and Entertainment	-	2,453	2,453
Dues and Subscriptions	-	5,957	5,957
Insurance - General	-	10,687	10,687
Licenses	-	1,226	1,226
Bad Debts	-	1,752	1,752
Postage	-	3,504	3,504
Miscellaneous	-	5,256	5,256
<b>Total of Administration &amp; General</b>	\$ -	\$ 234,515	\$ 234,515
<b>Operation / Maintenance</b>			
Salaries and Wage	\$ -	\$ 18,720	\$ 18,720
Casual Labor	-	-	-
Payroll Taxes	-	1,806	1,806
Employee Benefit Program	-	749	749
Meetings/Seminars/ Training	-	-	-
Travel Costs	-	-	-
Contract Services	-	2,453	2,453
Supplies	-	1,927	1,927
Auto & Truck Maintenance and Upkeep	-	1,752	1,752
Repairs and Maint. - Bldgs. And Ground	-	4,030	4,030
Repairs and Maint. - Equipment	-	-	-
Utilities	-	51,334	51,334
Sanitary and Pest Control	-	4,030	4,030



Miscellaneous	-	876	876
	\$ -	\$ 87,676	\$ 87,676
<b>Non-Reimbursable</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total of Non-reimbursable</b>	\$ -	\$ -	\$ -
<b>TOTAL OF ALL COST CENTERS</b>	\$ -	\$ 1,970,941	\$ 1,970,941

## EXHIBIT U – 1ST YEAR ALZ WORKSHEET

Worksheet		Alexander Hospital Conversion													
1st Year ALZ		Rates		Total											
		Per Day	Per Month	Per Day											
Medicaid ALZ Beds		\$ 66.89	\$ 1,515	\$ 116.70											
Private Pay ALZ			\$ 4,800	\$ 157.81											
Semi-Private ALZ			\$ 3,800	\$ 124.93											
Regular ACH Beds		\$ 18.21	\$ 1,182	\$ 57.07											
SA-Private Pay			\$ 3,500	\$ 115.07											
Semi-Private			\$ 2,200	\$ 72.33											
<b>Gross Margin</b>		18.1%	22.1%	22.4%	23.9%	27.4%	23.5%	25.1%	24.9%	26.2%	25.8%	26.1%	25.7%	25.0%	
<b>NOI</b>		(\$32,711)	(\$28,251)	(\$26,268)	(\$21,973)	(\$16,830)	(\$15,498)	(\$10,825)	(\$6,908)	(\$2,141)	\$1,682	\$5,977	\$4,429	(\$149,316)	
<b>NOI%</b>		-90.7%	-87.0%	-45.5%	-30.5%	-20.6%	-15.3%	-9.6%	-5.3%	-1.5%	1.1%	3.5%	2.6%	-11.6%	
<b>1st Year ALZ (worksheet)</b>		<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>		
<b>Available Beds</b>		40	36	34	30	26	22	18	14	10	6	2	2		
<b>ALZ Licensed Beds</b>		50	50	50	50	50	50	50	50	50	50	50	50		
Medicaid ALZ Beds		10	14	16	20	24	28	32	36	40	44	48	48		
Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0		
Semi-Private ALZ		0	0	0	0	0	0	0	0	0	0	0	0		
Regular ACH Beds		0	0	0	0	0	0	0	0	0	0	0	0		
Private Pay		0	0	0	0	0	0	0	0	0	0	0	0		
Semi-Private		0	0	0	0	0	0	0	0	0	0	0	0		
Unavailable Beds		0	0	0	0	0	0	0	0	0	0	0	0		
		10	14	16	20	24	28	32	36	40	44	48	48		
													<b>Totals</b>		
<b>Days</b>		31	30	31	31	28	31	30	31	30	31	31	30	365	
Census-ALZ		310	420	496	620	672	868	960	1116	1200	1364	1488	1440	10954	
Census-Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Semi- Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Special Assist		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Semi-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Census		310	420	496	620	672	868	960	1116	1200	1364	1488	1440	10954	
<b>1st Year ALZ</b>		<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>		
<b>Revenue</b>															
<b>PPD</b>															
Private Room/Board		-	-	-	-	-	-	-	-	-	-	-	-	-	
Medicaid Room/Board		-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Room/Board-ALZ		-	-	-	-	-	-	-	-	-	-	-	-	-	
Medicaid Room/Board - ALZ		15,150	21,210	24,240	30,300	36,360	42,420	48,480	54,540	60,600	66,660	72,720	72,720	545,400	
Medicaid Room/Board-Hospice															
Hospice															
PSC-AlzheimersAdd On		48.68	15,091	20,446	24,145	30,182	32,713	42,254	46,733	54,327	58,416	66,400	72,436	70,099	533,241
Personal Service Care-Basic		18.21	5,645	7,648	9,032	11,290	12,237	15,806	17,482	20,322	21,852	24,838	27,096	26,222	199,472
Transportation		0.57	-	-	-	-	-	-	-	-	-	-	-	-	
Transportation-ALZ		0.57	177	239	283	353	383	495	547	636	684	777	848	821	6,244
Ambulation		-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Toileting		-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Eating		-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Eating & Toilet		-	-	-	-	-	-	-	-	-	-	-	-	-	
Retro Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	
Room & Board Refunds		-	-	-	-	-	-	-	-	-	-	-	-	-	
Donations															
Vending Machine Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	
Cable TV Revenue															
Forgiveness of Debt															
Apartment Revenue															
Interest Income															

Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>116.33</b>	<b>36,063</b>	<b>49,543</b>	<b>57,700</b>	<b>72,125</b>	<b>81,693</b>	<b>100,975</b>	<b>113,242</b>	<b>129,825</b>	<b>141,552</b>	<b>158,675</b>	<b>173,100</b>	<b>169,862</b>	<b>1,284,357</b>
<b>Personal Care Services</b>														
Salaries and Wages for Aides	29.92	9,275	12,565	14,839	18,549	20,105	25,969	28,721	33,388	35,901	40,808	44,518	43,082	327,720
Salaries and Wages for all others	17.95	5,565	7,539	8,904	11,129	12,063	15,581	17,233	20,033	21,541	24,485	26,711	25,849	196,632
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	4.62	1,432	1,940	2,291	2,864	3,104	4,010	4,435	5,155	5,543	6,301	6,874	6,652	50,600
Employee Benefit Program	1.91	594	804	950	1,187	1,287	1,662	1,838	2,137	2,298	2,612	2,849	2,757	20,974
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personal Care Services</b>	<b>54.40</b>	<b>16,865</b>	<b>22,849</b>	<b>26,984</b>	<b>33,730</b>	<b>36,559</b>	<b>47,221</b>	<b>52,226</b>	<b>60,713</b>	<b>65,283</b>	<b>74,205</b>	<b>80,951</b>	<b>78,340</b>	<b>595,925</b>
<b>Health Services</b>														
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefit Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meetings/Seminars/ Training	0.15	47	63	74	93	101	130	144	167	180	205	223	216	1,643
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.50	155	210	248	310	336	434	480	558	600	682	744	720	5,477
Non-Legend Drugs	0.23	71	97	114	143	155	200	221	257	276	314	342	331	2,519
Legend Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and Barber Shop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bloodborne Pathogen (OSHA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Health Services</b>	<b>0.88</b>	<b>273</b>	<b>370</b>	<b>436</b>	<b>546</b>	<b>591</b>	<b>764</b>	<b>845</b>	<b>982</b>	<b>1,056</b>	<b>1,200</b>	<b>1,309</b>	<b>1,267</b>	<b>9,640</b>
<b>Recreation Activities</b>														
Salaries and Wages	1.07	331	449	530	662	718	927	1,026	1,192	1,282	1,457	1,590	1,539	11,704
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.10	32	43	51	64	69	89	99	115	124	141	153	148	1,129
Employee Benefit Program	0.04	13	18	21	26	29	37	41	48	51	58	64	62	468
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095
Supplies	0.07	22	29	35	43	47	61	67	78	84	95	104	101	767
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Recreational/Activity</b>	<b>1.38</b>	<b>429</b>	<b>581</b>	<b>687</b>	<b>858</b>	<b>930</b>	<b>1,202</b>	<b>1,329</b>	<b>1,545</b>	<b>1,661</b>	<b>1,888</b>	<b>2,060</b>	<b>1,993</b>	<b>15,164</b>
<b>Medically Related Patient Transportation</b>														
Salaries and Wages	0.47	147	199	236	294	319	412	456	530	570	648	707	684	5,202
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.05	14	19	23	28	31	40	44	51	55	63	68	66	502
Employee Benefit Program	0.02	6	8	9	12	13	16	18	21	23	26	28	27	208
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto & Truck Maint. and Upkeep	0.05	16	21	25	31	34	43	48	56	60	68	74	72	548
R and M-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Automobile	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Automobile	0.04	12	17	20	25	27	35	38	45	48	55	60	58	438
Miscellaneous	0.01	3	4	5	6	7	9	10	11	12	14	15	14	110
<b>Total Transportation</b>	<b>0.74</b>	<b>229</b>	<b>311</b>	<b>367</b>	<b>459</b>	<b>497</b>	<b>642</b>	<b>710</b>	<b>826</b>	<b>888</b>	<b>1,009</b>	<b>1,101</b>	<b>1,065</b>	<b>8,103</b>

<b>Dietary</b>															
Salaries and Wages	2.46	764	1,035	1,222	1,527	1,655	2,138	2,365	2,749	2,956	3,360	3,666	3,547	26,985	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Taxes	0.24	74	100	118	147	160	206	228	265	285	324	354	342	2,604	
Employee Benefit Program	0.10	31	41	49	61	66	86	95	110	118	134	147	142	1,079	
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dietary Supplies	0.32	99	134	159	198	215	278	307	357	384	436	476	461	3,505	
Food	4.25	1,318	1,785	2,108	2,635	2,856	3,689	4,080	4,743	5,100	5,797	6,324	6,120	46,555	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Dietary</b>	<b>7.37</b>	<b>2,285</b>	<b>3,095</b>	<b>3,655</b>	<b>4,569</b>	<b>4,952</b>	<b>6,397</b>	<b>7,075</b>	<b>8,225</b>	<b>8,844</b>	<b>10,052</b>	<b>10,966</b>	<b>10,612</b>	<b>80,728</b>	
<b>Housekeeping/Laundry</b>															
Salaries and Wages	1.53	474	642	758	948	1,027	1,327	1,467	1,706	1,834	2,085	2,274	2,201	16,744	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll taxes	0.15	46	62	73	91	99	128	142	165	177	201	219	212	1,616	
Employee Benefit Program	0.06	19	26	30	38	41	53	59	68	73	83	91	88	670	
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housekeeping/Laundry Supplies	0.51	158	214	253	316	343	443	490	569	612	696	759	734	5,587	
Linen and Bedding	0.07	22	29	35	43	47	61	67	78	84	95	104	101	767	
Contract Services	0.05	16	21	25	31	34	43	48	56	60	68	74	72	548	
Miscellaneous	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095	
<b>Total Housekeeping/laundry</b>	<b>2.47</b>	<b>765</b>	<b>1,036</b>	<b>1,224</b>	<b>1,530</b>	<b>1,658</b>	<b>2,142</b>	<b>2,368</b>	<b>2,753</b>	<b>2,961</b>	<b>3,365</b>	<b>3,671</b>	<b>3,553</b>	<b>27,026</b>	
<b>Operation / Maintenance</b>															
Salaries and Wage	1.07	331	449	530	662	718	927	1,026	1,192	1,282	1,457	1,590	1,539	11,704	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Taxes	0.10	32	43	51	64	69	89	99	115	124	141	153	148	1,129	
Employee Benefit Program	0.04	13	18	21	26	29	37	41	48	51	58	64	62	468	
Meetings/Seminars/ Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contract Services	0.14	43	59	69	87	94	122	134	156	168	191	208	202	1,534	
Supplies	0.11	34	46	55	68	74	95	106	123	132	150	164	158	1,205	
Vehicle Maintenance	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095	
Building Maintenance	0.23	71	97	114	143	155	200	221	257	276	314	342	331	2,519	
Equipment Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utilities	2.93	908	1,231	1,453	1,817	1,969	2,543	2,813	3,270	3,516	3,997	4,360	4,219	32,095	
Sanitary and Pest Control	0.23	71	97	114	143	155	200	221	257	276	314	342	331	2,519	
Miscellaneous	0.05	16	21	25	31	34	43	48	56	60	68	74	72	548	
<b>Total Maintenance</b>	<b>5.00</b>	<b>1,551</b>	<b>2,102</b>	<b>2,482</b>	<b>3,103</b>	<b>3,363</b>	<b>4,344</b>	<b>4,804</b>	<b>5,585</b>	<b>6,005</b>	<b>6,826</b>	<b>7,446</b>	<b>7,206</b>	<b>54,818</b>	
<b>Administration &amp; General</b>															
Salaries and Wage	5.43	3,720	3,720	3,720	3,720	3,720	5,580	5,580	5,580	5,580	5,580	5,580	7,440	59,520	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Taxes	0.52	359	359	359	359	359	538	538	538	538	538	538	718	5,744	
Employee Benefit Program	0.22	149	149	149	149	149	223	223	223	223	223	223	298	2,381	
Meetings/Seminars/ Training	0.20	62	84	99	124	134	174	192	223	240	273	298	288	2,191	
Travel Costs	0.13	40	55	64	81	87	113	125	145	156	177	193	187	1,424	
Contract Services	0.22	68	92	109	136	148	191	211	246	264	300	327	317	2,410	
Employee Records Check	0.20	62	84	99	124	134	174	192	223	240	273	298	288	2,191	
Office Supplies	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095	
Management Services	5.86	1,803	2,477	2,885	3,606	4,085	5,049	5,662	6,491	7,078	7,934	8,655	8,493	64,218	
Central Office Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - Operating	-	0	0	0	0	0	0	0	0	0	0	0	0	0	
Advertising	0.20	62	84	99	124	134	174	192	223	240	273	298	288	2,191	
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Legal and Accounting	0.33	102	139	164	205	222	286	317	368	396	450	491	475	3,615	

Audit	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095
Telephone and Telegraph	0.39	121	164	193	242	262	339	374	435	468	532	580	562	4,272
Travel and Entertainment	0.14	43	59	69	87	94	122	134	156	168	191	208	202	1,534
Dues and Subscriptions	0.34	105	143	169	211	228	295	326	379	408	464	506	490	3,724
Insurance - General	0.61	189	256	303	378	410	529	586	681	732	832	908	878	6,682
Licenses	0.07	22	29	35	43	47	61	67	78	84	95	104	101	767
Bad Debts	0.10	31	42	50	62	67	87	96	112	120	136	149	144	1,095
Postage	0.20	62	84	99	124	134	174	192	223	240	273	298	288	2,191
Miscellaneous	0.30	93	126	149	186	202	260	288	335	360	409	446	432	3,286
<b>Total Administrative</b>	<b>15.67</b>	<b>7,156</b>	<b>8,230</b>	<b>8,913</b>	<b>10,085</b>	<b>10,752</b>	<b>14,541</b>	<b>15,489</b>	<b>16,884</b>	<b>17,775</b>	<b>19,227</b>	<b>20,398</b>	<b>22,176</b>	<b>171,625</b>
<b>Property/Ownership/Use</b>														
Depreciation - Land Improvements	-													
Depreciation - Bldgs. & Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Automobiles	-													
Rent for Facility	38.77	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	424,696
Rent for Other - Buildings/Land	-													
Rent for Other	-													
Real Estate Taxes	1.25	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	13,680
Interest - Mortgage /Fixed Assets	2.95	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	32,269
Miscellaneous														
<b>Total of Property/Ownership/Use</b>	<b>26.86</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>470,644</b>
Total Operating Expenses	87.92	29,553	38,574	44,748	54,878	59,302	77,252	84,846	97,513	104,473	117,773	127,903	126,213	963,028
Total Operating Profit/(Loss)	29.33	6,510	10,970	12,952	17,247	22,391	23,723	28,395	32,313	37,079	40,903	45,198	43,650	321,329
<b>Gross Margin</b>		<b>18.1%</b>	<b>22.1%</b>	<b>22.4%</b>	<b>23.9%</b>	<b>27.4%</b>	<b>23.5%</b>	<b>25.1%</b>	<b>24.9%</b>	<b>26.2%</b>	<b>25.8%</b>	<b>26.1%</b>	<b>25.7%</b>	<b>25.0%</b>
<b>Total Profit/(Loss)</b>		<b>(\$32,711)</b>	<b>(\$28,251)</b>	<b>(\$26,268)</b>	<b>(\$21,973)</b>	<b>(\$16,830)</b>	<b>(\$15,498)</b>	<b>(\$10,825)</b>	<b>(\$6,908)</b>	<b>(\$2,141)</b>	<b>\$1,682</b>	<b>\$5,977</b>	<b>\$4,429</b>	<b>(149,316)</b>
<b>NOI</b>		<b>-90.7%</b>	<b>-57.0%</b>	<b>-45.5%</b>	<b>-30.5%</b>	<b>-20.6%</b>	<b>-15.3%</b>	<b>-9.6%</b>	<b>-5.3%</b>	<b>-1.5%</b>	<b>1.1%</b>	<b>3.5%</b>	<b>2.6%</b>	<b>-11.6%</b>

## EXHIBIT V – 2ND YEAR ALZ WORKSHEET

Worksheet		Alexander Hospital Conversion													
2nd Year ALZ (worksheet)		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
<b>Available Beds</b>		2	2	2	2	2	2	2	2	2	2	2	2		
<b>ALZ Licensed Beds</b>		50	50	50	50	50	50	50	50	50	50	50	50		
Medicaid ALZ Beds	50	48	48	48	48	48	48	48	48	48	48	48	48		
Private Pay ALZ	0	0	0	0	0	0	0	0	0	0	0	0	0		
Semi-Private ALZ	0	0	0	0	0	0	0	0	0	0	0	0	0		
Regular ACH Beds	0	0	0	0	0	0	0	0	0	0	0	0	0		
Private Pay	0	0	0	0	0	0	0	0	0	0	0	0	0		
Semi-Private	0	0	0	0	0	0	0	0	0	0	0	0	0		
Unavailable Beds	0	0	0	0	0	0	0	0	0	0	0	0	0		
		48	48	48	48	48	48	48	48	48	48	48	48		
<b>Totals</b>															
<b>Days</b>		31	30	31	31	28	31	30	31	30	31	31	30	365	
Census-ALZ		1488	1440	1488	1488	1344	1488	1440	1488	1440	1488	1488	1440	17520	
Census-Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Semi- Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Special Assist		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	
Census-Semi-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Census		1488	1440	1488	1488	1344	1488	1440	1488	1440	1488	1488	1440	17520	
<b>Revenue</b>															
Private Room/Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medicaid Room/Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private Room/Board-ALZ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medicaid Room/Board - ALZ	-	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	872,640	
Medicaid Room/Board-Hospice	-														
Hospice	-														
PSC-AlzheimersAdd On	48.68	72,436	70,099	72,436	72,436	65,426	72,436	70,099	72,436	70,099	72,436	72,436	70,099	852,874	
Personal Service Care-Basic	18.21	27,096	26,222	27,096	27,096	24,474	27,096	26,222	27,096	26,222	27,096	27,096	26,222	319,039	
Transportation	0.57	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transportation-ALZ	0.57	848	821	848	848	766	848	821	848	821	848	848	821	9,986	
Ambulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Toileting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Eating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Personal Care-Eating & Toilet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Retro Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Room & Board Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Donations	-														
Vending Machine Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cable TV Revenue	-														
Forgiveness of Debt	-														
Apartment Revenue	-														
Interest Income	-														
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue</b>		116.33	173,100	169,862	173,100	173,100	163,386	173,100	169,862	173,100	169,862	173,100	173,100	169,862	2,054,539
<b>Personal Care Services</b>															
Salaries and Wages for	29.92	44,518	43,082	44,518	44,518	40,210	44,518	43,082	44,518	43,082	44,518	44,518	43,082	524,160	
Salaries and Wages for Casual Labor	17.95	26,711	25,849	26,711	26,711	24,126	26,711	25,849	26,711	25,849	26,711	26,711	25,849	314,496	
Payroll Taxes	4.62	6,874	6,652	6,874	6,874	6,208	6,874	6,652	6,874	6,652	6,874	6,874	6,652	80,930	
Employee Benefit	1.91	2,849	2,757	2,849	2,849	2,573	2,849	2,757	2,849	2,757	2,849	2,849	2,757	33,546	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personal Care Services</b>	<b>54.40</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>80,951</b>	<b>73,117</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>80,951</b>	<b>78,340</b>	<b>953,133</b>	
<b>Health Services</b>															
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meetings/Seminars/Travel Costs	0.15	223	216	223	223	202	223	216	223	216	223	223	216	2,628	-
Contract Services	0.50	744	720	744	744	672	744	720	744	720	744	744	720	8,760	-
Non-Legend Drugs	0.23	342	331	342	342	309	342	331	342	331	342	342	331	4,030	-
Legend Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and Barber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bloodborne Pathogen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Health Services</b>	<b>0.88</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,309</b>	<b>1,183</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,309</b>	<b>1,267</b>	<b>15,418</b>	
<b>Recreation Activities</b>															
Salaries and Wages	1.07	1,590	1,539	1,590	1,590	1,436	1,590	1,539	1,590	1,539	1,590	1,590	1,539	18,720	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.10	153	148	153	153	139	153	148	153	148	153	153	148	1,806	-
Employee Benefit	0.04	64	62	64	64	57	64	62	64	62	64	64	62	749	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.10	149	144	149	149	134	149	144	149	144	149	149	144	1,752	-
Supplies	0.07	104	101	104	104	94	104	101	104	101	104	104	101	1,226	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Recreational/Activity</b>	<b>1.38</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>2,060</b>	<b>1,861</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>2,060</b>	<b>1,993</b>	<b>24,254</b>	
<b>Medically Related Patient Transportation</b>															
Salaries and Wages	0.47	707	684	707	707	638	707	684	707	684	707	707	684	8,320	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.05	68	66	68	68	62	68	66	68	66	68	68	66	803	-
Employee Benefit Program	0.02	28	27	28	28	26	28	27	28	27	28	28	27	333	-
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	0.10	149	144	149	149	134	149	144	149	144	149	149	144	1,752	-
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto & Truck Maint. and Upkeep	0.05	74	72	74	74	67	74	72	74	72	74	74	72	876	-
R and M-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest -Automobile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Automobile	0.04	60	58	60	60	54	60	58	60	58	60	60	58	701	-
Miscellaneous	0.01	15	14	15	15	13	15	14	15	14	15	15	14	175	-
<b>Total Transportation</b>	<b>0.74</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,101</b>	<b>994</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,101</b>	<b>1,065</b>	<b>12,960</b>	
<b>Dietary</b>															
Salaries and Wages	2.46	3,666	3,547	3,666	3,666	3,311	3,666	3,547	3,666	3,547	3,666	3,666	3,547	43,160	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	0.24	354	342	354	354	320	354	342	354	342	354	354	342	4,165	-
Employee Benefit Program	0.10	147	142	147	147	132	147	142	147	142	147	147	142	1,726	-
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dietary Supplies	0.32	476	461	476	476	430	476	461	476	461	476	476	461	5,606	-
Food	4.25	6,324	6,120	6,324	6,324	5,712	6,324	6,120	6,324	6,120	6,324	6,324	6,120	74,460	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Dietary</b>	<b>7.37</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>9,905</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>10,612</b>	<b>129,118</b>	

2,201	2,274	2,274	2,054	2,274	2,201	2,274	2,201	2,274	2,274	2,201	26,780		
212	219	219	198	219	212	219	212	219	219	212	2,584		
88	91	91	82	91	88	91	88	91	91	88	1,071		
-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-		
734	759	759	685	759	734	759	734	759	759	734	8,935		
101	104	104	94	104	101	104	101	104	104	101	1,226		
72	74	74	67	74	72	74	72	74	74	72	876		
144	149	149	134	149	144	149	144	149	149	144	1,752		
3,553	3,671	3,671	3,316	3,671	3,553	3,671	3,553	3,671	3,671	3,553	43,225		
1,539	1,590	1,590	1,436	1,590	1,539	1,590	1,539	1,590	1,590	1,539	18,720		
148	153	153	139	153	148	153	148	153	153	148	1,806		
62	64	64	57	64	62	64	62	64	64	62	749		
-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-		
202	208	208	188	208	202	208	202	208	208	202	2,453		
158	164	164	148	164	158	164	158	164	164	158	1,927		
144	149	149	134	149	144	149	144	149	149	144	1,752		
331	342	342	309	342	331	342	331	342	342	331	4,030		
-	-	-	-	-	-	-	-	-	-	-	-		
4,219	4,360	4,360	3,938	4,360	4,219	4,360	4,219	4,360	4,360	4,219	51,334		
331	342	342	309	342	331	342	331	342	342	331	4,030		
72	74	74	67	74	72	74	72	74	74	72	876		
7,206	7,446	7,446	6,726	7,446	7,206	7,446	7,206	7,446	7,446	7,206	87,676		
4,932	5,096	5,096	4,603	5,096	4,932	5,096	4,932	5,096	5,096	4,932	60,000		
476	492	492	444	492	476	492	476	492	492	476	5,790		
197	204	204	184	204	197	204	197	204	204	197	2,400		
288	298	298	269	298	288	298	288	298	298	288	3,504		
187	193	193	175	193	187	193	187	193	193	187	2,278		
317	327	327	296	327	317	327	317	327	327	317	3,854		
288	298	298	269	298	288	298	288	298	298	288	3,504		
144	149	149	134	149	144	149	144	149	149	144	1,752		
8,493	8,655	8,655	8,169	8,655	8,493	8,655	8,493	8,655	8,655	8,493	102,727		
-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-		
288	298	298	269	298	288	298	288	298	298	288	3,504		



-	-	-	-	-	-	-	-	-	-	-	-	-
35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	424,696
												-
1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	13,680
2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	32,269
39,220	39,220	39,220	39,220	39,220	39,220	39,220	39,220	39,220	39,220	39,220	39,220	470,644
123,362	127,353	127,353	115,380	127,353	123,362	127,353	123,362	127,353	127,353	123,362	123,362	1,500,297
46,501	45,748	45,748	48,006	45,748	46,501	45,748	46,501	45,748	45,748	46,501	46,501	554,242
<b>27.4%</b>	<b>26.4%</b>	<b>26.4%</b>	<b>29.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>26.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>27.4%</b>	<b>27.0%</b>
<b>\$7,280</b>	<b>\$6,527</b>	<b>\$6,527</b>	<b>\$8,786</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$6,527</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$7,280</b>	<b>83,598</b>
<b>4.3%</b>	<b>3.8%</b>	<b>3.8%</b>	<b>5.4%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>4.3%</b>	<b>4.1%</b>

## EXHIBIT W – 3RD YEAR ALZ WORKSHEET

Worksheet		Alexander Hospital Conversion												
3rd Year ALZ (worksheet)		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
<b>Available Beds</b>		2	2	2	2	2	2	2	2	2	2	2	2	
<b>ALZ Licensed Beds</b>		50	50	50	50	50	50	50	50	50	50	50	50	
Medicaid ALZ Beds	50	48	48	48	48	48	48	48	48	48	48	48	48	
Private Pay ALZ	0	0	0	0	0	0	0	0	0	0	0	0	0	
Semi-Private ALZ	0	0	0	0	0	0	0	0	0	0	0	0	0	
Regular ACH Beds	0	0	0	0	0	0	0	0	0	0	0	0	0	
Private Pay	0	0	0	0	0	0	0	0	0	0	0	0	0	
Semi-Private	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unavailable Beds	0	0	0	0	0	0	0	0	0	0	0	0	0	
		48	48	48	48	48	48	48	48	48	48	48	48	
<b>Totals</b>														
<b>Days</b>		31	30	31	31	28	31	30	31	30	31	31	30	365
Census-ALZ		1488	1440	1488	1488	1344	1488	1440	1488	1440	1488	1488	1440	17520
Census-Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0
Census-Semi- Private Pay ALZ		0	0	0	0	0	0	0	0	0	0	0	0	0
Census-Special Assist		0	0	0	0	0	0	0	0	0	0	0	0	0
Census-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0
Census-Semi-Private Pay		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Census		1488	1440	1488	1488	1344	1488	1440	1488	1440	1488	1488	1440	17520
		<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	
<b>Revenue</b>	<b>PPD</b>													
Private Room/Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid Room/Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Room/Board-ALZ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid Room/Board - ALZ	-	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	72,720	872,640
Medicaid Room/Board-Hospice	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hospice	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSC-AlzheimersAdd On	48.68	72,436	70,099	72,436	72,436	65,426	72,436	70,099	72,436	70,099	72,436	72,436	70,099	852,874
Personal Service Care-Basic	18.21	27,096	26,222	27,096	27,096	24,474	27,096	26,222	27,096	26,222	27,096	27,096	26,222	319,039
Transportation	0.57	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation-ALZ	0.57	848	821	848	848	766	848	821	848	821	848	848	821	9,986
Ambulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care-Toileting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care-Eating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care-Eating & Toilet	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retro Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Room & Board Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vending Machine Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable TV Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Forgiveness of Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apartment Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>116.33</b>	<b>173,100</b>	<b>169,862</b>	<b>173,100</b>	<b>173,100</b>	<b>163,386</b>	<b>173,100</b>	<b>169,862</b>	<b>173,100</b>	<b>169,862</b>	<b>173,100</b>	<b>173,100</b>	<b>169,862</b>	<b>2,054,539</b>
<b>Personal Care Services</b>														
Salaries and Wages for	29.92	44,518	43,082	44,518	44,518	40,210	44,518	43,082	44,518	43,082	44,518	44,518	43,082	524,160
Salaries and Wages for Casual Labor	17.95	26,711	25,849	26,711	26,711	24,126	26,711	25,849	26,711	25,849	26,711	26,711	25,849	314,496
Payroll Taxes	4.62	6,874	6,652	6,874	6,874	6,208	6,874	6,652	6,874	6,652	6,874	6,874	6,652	80,930
Employee Benefit	1.91	2,849	2,757	2,849	2,849	2,573	2,849	2,757	2,849	2,757	2,849	2,849	2,757	33,546
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personal Care Services</b>	<b>54.40</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>80,951</b>	<b>73,117</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>78,340</b>	<b>80,951</b>	<b>80,951</b>	<b>78,340</b>	<b>953,133</b>	
<b>Health Services</b>															
Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meetings/Seminars/	0.15	223	216	223	223	202	223	216	223	216	223	223	216	2,628	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.50	744	720	744	744	672	744	720	744	720	744	744	720	8,760	
Non-Legend Drugs	0.23	342	331	342	342	309	342	331	342	331	342	342	331	4,030	
Legend Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and Barber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bloodborne Pathogen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Health Services</b>	<b>0.88</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,309</b>	<b>1,183</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,267</b>	<b>1,309</b>	<b>1,309</b>	<b>1,267</b>	<b>15,418</b>	
<b>Recreation Activities</b>															
Salaries and Wages	1.07	1,590	1,539	1,590	1,590	1,436	1,590	1,539	1,590	1,539	1,590	1,590	1,539	18,720	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.10	153	148	153	153	139	153	148	153	148	153	153	148	1,806	
Employee Benefit	0.04	64	62	64	64	57	64	62	64	62	64	64	62	749	
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.10	149	144	149	149	134	149	144	149	144	149	149	144	1,752	
Supplies	0.07	104	101	104	104	94	104	101	104	101	104	104	101	1,226	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Recreational/Activity</b>	<b>1.38</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>2,060</b>	<b>1,861</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>1,993</b>	<b>2,060</b>	<b>2,060</b>	<b>1,993</b>	<b>24,254</b>	
<b>Medically Related Patient Transportation</b>															
Salaries and Wages	0.47	707	684	707	707	638	707	684	707	684	707	707	684	8,320	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.05	68	66	68	68	62	68	66	68	66	68	68	66	803	
Employee Benefit Program	0.02	28	27	28	28	26	28	27	28	27	28	28	27	333	
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	0.10	149	144	149	149	134	149	144	149	144	149	149	144	1,752	
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auto & Truck Maint. and Upkeep	0.05	74	72	74	74	67	74	72	74	72	74	74	72	876	
R and M-Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest -Automobile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance-Automobile	0.04	60	58	60	60	54	60	58	60	58	60	60	58	701	
Miscellaneous	0.01	15	14	15	15	13	15	14	15	14	15	15	14	175	
<b>Total Transportation</b>	<b>0.74</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,101</b>	<b>994</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,065</b>	<b>1,101</b>	<b>1,101</b>	<b>1,065</b>	<b>12,960</b>	
<b>Dietary</b>															
Salaries and Wages	2.46	3,666	3,547	3,666	3,666	3,311	3,666	3,547	3,666	3,547	3,666	3,666	3,547	43,160	
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	0.24	354	342	354	354	320	354	342	354	342	354	354	342	4,165	
Employee Benefit Program	0.10	147	142	147	147	132	147	142	147	142	147	147	142	1,726	
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dietary Supplies	0.32	476	461	476	476	430	476	461	476	461	476	476	461	5,606	
Food	4.25	6,324	6,120	6,324	6,324	5,712	6,324	6,120	6,324	6,120	6,324	6,324	6,120	74,460	
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Dietary</b>	<b>7.37</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>9,905</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>10,612</b>	<b>129,118</b>	

Contract Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dietary Supplies	0.32	476	461	476	476	430	476	461	476	461	476	476	461	461	5,606
Food	4.25	6,324	6,120	6,324	6,324	5,712	6,324	6,120	6,324	6,120	6,324	6,324	6,120	6,120	74,460
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Dietary</b>	<b>7.37</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>9,905</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,612</b>	<b>10,966</b>	<b>10,966</b>	<b>10,612</b>	<b>10,612</b>	<b>129,118</b>
<b>Housekeeping/Laundry</b>															
Salaries and Wages	1.53	2,274	2,201	2,274	2,274	2,054	2,274	2,201	2,274	2,201	2,274	2,274	2,201	2,201	26,780
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	0.15	219	212	219	219	198	219	212	219	212	219	219	219	212	2,584
Employee Benefit Program	0.06	91	88	91	91	82	91	88	91	88	91	88	91	88	1,071
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housekeeping/Laundry Supplies	0.51	759	734	759	759	685	759	734	759	734	759	759	734	734	8,935
Linen and Bedding	0.07	104	101	104	104	94	104	101	104	101	104	104	101	101	1,226
Contract Services	0.05	74	72	74	74	67	74	72	74	72	74	74	72	72	876
Miscellaneous	0.10	149	144	149	149	134	149	144	149	144	149	149	149	144	1,752
<b>total Housekeeping/laundry</b>	<b>2.47</b>	<b>3,671</b>	<b>3,553</b>	<b>3,671</b>	<b>3,671</b>	<b>3,316</b>	<b>3,671</b>	<b>3,553</b>	<b>3,671</b>	<b>3,553</b>	<b>3,671</b>	<b>3,671</b>	<b>3,671</b>	<b>3,553</b>	<b>43,225</b>
<b>Operation / Maintenance</b>															
Salaries and Wage	1.07	1,590	1,539	1,590	1,590	1,436	1,590	1,539	1,590	1,539	1,590	1,590	1,590	1,539	18,720
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	0.10	153	148	153	153	139	153	148	153	148	153	153	153	148	1,806
Employee Benefit Program	0.04	64	62	64	64	57	64	62	64	62	64	64	64	62	749
Meetings/Seminars/Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Services	0.14	208	202	208	208	188	208	202	208	202	208	208	208	202	2,453
Supplies	0.11	164	158	164	164	148	164	158	164	158	164	164	164	158	1,927
Vehicle Maintenance	0.10	149	144	149	149	134	149	144	149	144	149	149	149	144	1,752
Building Maintenance	0.23	342	331	342	342	309	342	331	342	331	342	342	342	331	4,030
Equipment Maint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	2.93	4,360	4,219	4,360	4,360	3,938	4,360	4,219	4,360	4,219	4,360	4,360	4,360	4,219	51,334
Sanitary and Pest Control	0.23	342	331	342	342	309	342	331	342	331	342	342	342	331	4,030
Miscellaneous	0.05	74	72	74	74	67	74	72	74	72	74	74	74	72	876
<b>Total Maintenance</b>	<b>5.00</b>	<b>7,446</b>	<b>7,206</b>	<b>7,446</b>	<b>7,446</b>	<b>6,726</b>	<b>7,446</b>	<b>7,206</b>	<b>7,446</b>	<b>7,206</b>	<b>7,446</b>	<b>7,446</b>	<b>7,446</b>	<b>7,206</b>	<b>87,676</b>
<b>Administration &amp; General</b>															
Salaries and Wage	3.42	5,096	4,932	5,096	5,096	4,603	5,096	4,932	5,096	4,932	5,096	5,096	5,096	4,932	60,000
Casual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	0.33	492	476	492	492	444	492	476	492	476	492	492	492	476	5,790
Employee Benefit Program	0.14	204	197	204	204	184	204	197	204	197	204	204	204	197	2,400
Meetings/Seminars/Training	0.20	298	288	298	298	269	298	288	298	288	298	298	298	288	3,504
Travel Costs	0.13	193	187	193	193	175	193	187	193	187	193	193	193	187	2,278
Contract Services	0.22	327	317	327	327	296	327	317	327	317	327	327	327	317	3,854
Employee Records Check	0.20	298	288	298	298	269	298	288	298	288	298	298	298	288	3,504
Office Supplies	0.10	149	144	149	149	134	149	144	149	144	149	149	149	144	1,752
Management Services	5.86	8,655	8,493	8,655	8,655	8,169	8,655	8,493	8,655	8,493	8,655	8,655	8,655	8,493	102,727
Central Office Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest - Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	0.20	298	288	298	298	269	298	288	298	288	298	298	298	288	3,504
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal and Accounting	0.33	491	475	491	491	444	491	475	491	475	491	491	475	475	5,782
Audit	0.10	149	144	149	149	134	149	144	149	144	149	149	144	144	1,752
Telephone and Telegraph	0.39	580	562	580	580	524	580	562	580	562	580	580	562	562	6,833
Travel and Entertainment	0.14	208	202	208	208	188	208	202	208	202	208	208	208	202	2,453
Dues and Subscriptions	0.34	506	490	506	506	457	506	490	506	490	506	506	490	490	5,957
Insurance - General	0.61	908	878	908	908	820	908	878	908	878	908	908	878	878	10,687
Licenses	0.07	104	101	104	104	94	104	101	104	101	104	104	101	101	1,226
Bad Debts	0.10	149	144	149	149	134	149	144	149	144	149	149	144	144	1,752
Postage	0.20	298	288	298	298	269	298	288	298	288	298	298	288	288	3,504
Miscellaneous	0.30	446	432	446	446	403	446	432	446	432	446	446	432	432	5,256
<b>Total Administrative</b>	<b>13.39</b>	<b>19,848</b>	<b>19,325</b>	<b>19,848</b>	<b>19,848</b>	<b>18,279</b>	<b>19,848</b>	<b>19,325</b>	<b>19,848</b>	<b>19,325</b>	<b>19,848</b>	<b>19,848</b>	<b>19,325</b>	<b>19,325</b>	<b>234,515</b>
<b>Property/Ownership/Use</b>															
Depreciation - Land Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Bldgs & Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation - Automobiles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent for Facility	24.24	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	35,391	424,696
Rent for Other - Buildings/Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent for Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Taxes	0.78	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	13,680
Interest - Mortgage /Fixed Assets	1.84	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	32,269
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total of Property/Ownership/Use</b>	<b>26.86</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>39,220</b>	<b>470,644</b>
Total Operating Expenses	87.92	127,353	123,362	127,353	127,353	115,380	127,353	123,362	127,353	123,362	127,353	127,353	123,362	123,362	1,500,297
Total Operating Profit/(Loss)	31.63	45,748	46,501	45,748	45,748	48,006	45,748	46,501	45,748	46,501	45,748	45,748	46,501	46,501	<b>554,242</b>
<b>Gross Margin</b>		<b>26.4%</b>	<b>27.4%</b>	<b>26.4%</b>	<b>26.4%</b>	<b>29.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>26.4%</b>	<b>26.4%</b>	<b>27.4%</b>	<b>27.4%</b>	<b>27.0%</b>
<b>Total Profit/(Loss)</b>		<b>\$6,527</b>	<b>\$7,280</b>	<b>\$6,527</b>	<b>\$6,527</b>	<b>\$8,786</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$6,527</b>	<b>\$6,527</b>	<b>\$7,280</b>	<b>\$7,280</b>	<b>83,598</b>
<b>NOI</b>		<b>3.8%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.8%</b>	<b>5.4%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.8%</b>	<b>4.3%</b>	<b>4.3%</b>	<b>4.1%</b>