

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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

I. IDPH License ID Number: 0048363

Facility Name: CRESTWOOD TERRACE OPERATOR LLC

Address: 13301 S. CENTRAL CRESTWOOD 60445
Number City Zip Code

County: COOK

Telephone Number: (847) 674-5795 Fax # (847) 674-5794

HFS ID Number:

Date of Initial License for Current Owners: 11/01/2006

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:
Name: BOB KAGDA Telephone Number: (847) 675-3585
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name) AVRUM WEINFELD

(Title) CFO

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT)

(Print Name and Title) BOB KAGDA VICE PRESIDENT

(Firm Name & Address) KRUPNICK, BOKOR, KAGDA & BROOKS, LTD 3750 W DEVON, LINCOLNWOOD, IL 60712-1124

(Telephone) (847) 675-3585 Fax # (847) 675-5777

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

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC

0048363 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	126	Intermediate (ICF)	126	45,990	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	126	TOTALS	126	45,990	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	45,250	301	57	45,608	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,250	301	57	45,608	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 99.17%

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

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

NONE

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

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 11/01/2006

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 111/01/2006 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☐ NO ☒ If YES, enter number of beds certified _____ and days of care provided 0

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011
* All facilities other than governmental must report on the accrual basis.

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	165,695	6,985	11,880	184,560		184,560		184,560			1
2	Food Purchase		222,758		222,758		222,758	(493)	222,265			2
3	Housekeeping	167,174	35,168		202,342		202,342		202,342			3
4	Laundry	55,115	17,304	6,817	79,236		79,236		79,236			4
5	Heat and Other Utilities			104,275	104,275		104,275	274	104,549			5
6	Maintenance	104,587	22,960	32,283	159,830		159,830	4,974	164,804			6
7	Other (specify):*			11,049	11,049		11,049	52	11,101			7
8	TOTAL General Services	492,571	305,175	166,304	964,050		964,050	4,807	968,857			8
	B. Health Care and Programs											
9	Medical Director			5,400	5,400		5,400		5,400			9
10	Nursing and Medical Records	1,027,146	66,459	12,533	1,106,138		1,106,138		1,106,138			10
10a	Therapy	32,980			32,980		32,980		32,980			10a
11	Activities	95,406	6,461	5,034	106,901		106,901		106,901			11
12	Social Services	141,810			141,810		141,810		141,810			12
13	CNA Training											13
14	Program Transportation			4,312	4,312		4,312		4,312			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,297,342	72,920	27,279	1,397,541		1,397,541		1,397,541			16
	C. General Administration											
17	Administrative	79,836		78,000	157,836		157,836	10,030	167,866			17
18	Directors Fees											18
19	Professional Services			99,552	99,552		99,552	(26,664)	72,888			19
20	Dues, Fees, Subscriptions & Promotions			17,739	17,739		17,739	(2,061)	15,678			20
21	Clerical & General Office Expenses	90,086	12,977	79,398	182,461		182,461	(54,996)	127,465			21
22	Employee Benefits & Payroll Taxes			270,610	270,610		270,610		270,610			22
23	Inservice Training & Education			1,415	1,415		1,415	6	1,421			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			11,490	11,490		11,490	(323)	11,167			25
26	Insurance-Prop.Liab.Malpractice			75,431	75,431		75,431	893	76,324			26
27	Other (specify):*			1,200	1,200		1,200	7,106	8,306			27
28	TOTAL General Administration	169,922	12,977	634,835	817,734		817,734	(66,009)	751,725			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,959,835	391,072	828,418	3,179,325		3,179,325	(61,202)	3,118,123			29

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

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

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
1	DIETARY	
	DIETITIAN CONSULTANT XVIII B 35-2	11,880
	REPAIRS & MAINTENANCE	0
		0
		11,880
3	HOUSEKEEPING	
		0
		0
		0
4	LAUNDRY	
	EQUIPMENT REPAIRS & MAINTENANCE	6,817
		0
		6,817
5	HEAT & OTHER UTILITIES	
	GAS HEAT	34,129
	ELECTRICITY	38,398
	WATER	31,748
	CABLE TV - LOBBY	0
		0
		104,275
6	MAINTENANCE	
	GROUNDS MAINTENANCE	4,800
	PAINTING & DECORATING	3,422
	BUILDING REPAIRS	0
	MAINTENANCE TRAVEL	0
	EQUIPMENT MAINTENANCE & REPAIR	12,621
	ELEVATOR MAINTENANCE & REPAIR	0
	OUTSIDE LABOR	0
	EXTERMINATING SERVICE	3,448
	FIRE SERVICE	7,992
		0
		0
		0
		0
		32,283
7	OTHER	
	SCAVENGER	11,049
	SECURITY SERVICE	0
		0
		0
		11,049
9	MEDICAL DIRECTOR	
	MEDICAL DIRECTOR FEES XVIII B 36-2	5,400
		5,400

LINE	SCHED REF	TOTAL
10	NURSING	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	0
	PURCHASED SERVICES	0
	PSYCHO-SOCIAL CONSULTANT XVIII B -2	0
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	0
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	0
	PHARMACY CONSULTANT XVIII B 39-2	6,048
	UTILIZATION REVIEW FEES XVIII B -2	0
	PHYSICIANS XVIII B -2	0
	PSYCHIATRIC XVIII B -2	0
	RN CONSULTANT XVIII B 38-2	2,885
	DENTAL	3,600
		0
		12,533
10a	THERAPY	
	PHYSICAL THERAPY SERVICES	
	SPEECH THERAPY SERVICES	0
	OCCUPATIONAL THERAPY SERVICES	0
	REHABILITATION CONSULTANT XVIII B -2	0
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	0
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	0
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	0
	SPEECH THERAPY CONSULTANT XVIII B 43-2	0
		0
11	ACTIVITIES	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	5,034
		0
		5,034
12	SOCIAL SERVICES	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	0
	SOCIAL WORKER XVIII B 45-2	0
		0
		0
13	NURSE AIDE TRAINING	
	NURSE AIDE TRAINING COSTS XIII	0
		0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION		
	PATIENT TRANSPORTATION		4,312
			0
17	ADMINISTRATIVE		
	MANAGEMENT FEES	XIX B	78,000
	DIRECTORS FEES		
18	DIRECTORS FEES		0
19	PROFESSIONAL SERVICES		
	DATA PROCESSING	XIX C	13,156
	ADMINISTRATIVE CONSULTANTS	XIX C	0
	PROFESSIONAL FEES	XIX C	86,396
			0
			99,552
20	FEES,SUBSCRIPTIONS,PROMOTIONS		
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	0
	EMPLOYEE WANT ADS	XIX F	
	CONTRIBUTIONS	VI 20 XIX F	500
	DUES & SUBSCRIPTIONS	XIX F	9,049
	LICENSES & PERMITS	XIX F	418
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	0
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	3,472
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	455
	PATIENT BACKGROUND CHECKS	XIX F	3,845
			17,739
21	CLERICAL & GENERAL OFFICE EXPENSES		
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		84
	EQUIPMENT REPAIR & MAINTENANCE		1,963
	OUTSIDE CLERICAL SERVICES		66,000
	PENALTIES / OVERDRAFT CHARGES	VI 18	0
	HOME OFFICE EXPENSE		0
	THEFT & DAMAGE LOSS		0
	TELEPHONE		11,351
	MESSENGER SERVICE		0
			0
			79,398

LINE		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES	XIX D	148,511
	UNEMPLOYMENT COMPENSATION	XIX D	28,795
	WORKERS COMPENSATION INSURANC	XIX D	45,763
	HOSPITALIZATION INSURANCE	XIX D	36,196
	EMPLOYEE BENEFITS - OTHER	XIX D	455
	EMPLOYEE PHYSICAL EXAMS	XIX D	0
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS	XIX D	10,890
	CHICAGO HEAD TAX	XIX D	0
			0
			270,610
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS		1,415
			1,415
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS	XIX G	0
	TRAVEL	XIX G	0
			0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF		11,490
			11,490
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE		75,431
			75,431
27	OTHER		
	BAD DEBTS	VI 24	1,200
			1,200

GRAND TOTAL COLUMN 3 OTHER

828,418

CRESTWOOD TERRACE OPERATOR LLC
SCHEDULES
12/31/2011

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES 2 AND 22

TOTAL FOOD PURCHASE	222,758
LESS SALES TAX	(493)
NET FOOD	222,265
TOTAL PATIENT CENSUS	45,608
TIME 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	136,824
ADD # EMPLOYEE MEALS/DAY	0
TIME # DAYS	365
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	136,824
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	136,824
NET FOOD	222,265
DIVIDE TOTAL MEALS/YEAR	136,824
COST PER MEAL	1.62
TIME EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	0
=====	

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			4,810	4,810		4,810	1,175	5,985			30
31	Amortization of Pre-Op. & Org.			416	416		416		416			31
32	Interest			9,400	9,400		9,400	1,529	10,929			32
33	Real Estate Taxes			210,961	210,961		210,961	1,477	212,438			33
34	Rent-Facility & Grounds			609,000	609,000		609,000		609,000			34
35	Rent-Equipment & Vehicles			29,969	29,969		29,969	2,726	32,695			35
36	Other (specify):* OFFICE RENT			10,428	10,428		10,428	(10,428)				36
37	TOTAL Ownership			874,984	874,984		874,984	(3,521)	871,463			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			68,985	68,985		68,985		68,985			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			68,985	68,985		68,985		68,985			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,959,835	391,072	1,772,387	4,123,294		4,123,294	(64,723)	4,058,571			45

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

VI. ADJUSTMENT DETAIL **A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	189	30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(493)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties		21		18
19	Entertainment		20		19
20	Contributions	(3,972)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1,200)	27		24
25	Fund Raising, Advertising and Promotional		20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule <u>SEE PAGE 5A</u>	(47,032)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (52,508)		\$	30

BHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(12,215)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (12,215)		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (64,723)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

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

ID#0048363

Report Period Beginning:01/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	MARKETING SALARIES	\$ -14001	21	1
2	NON ALLOWABLE PROFESSIONAL FEES	(31,866)	19	2
3	MARKETING VEHICLE RENTAL	(1,165)	25	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(47,032)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC # 0048363 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(493)	0	0	0	0	0	0	0	0	0	0	(493)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	274	0	0	0	0	0	0	0	274	5
6	Maintenance	0	0	2,095	702	2,177	0	0	0	0	0	0	4,974	6
7	Other (specify):*	0	0	52	0	0	0	0	0	0	0	0	52	7
8	TOTAL General Services	(493)	0	2,147	976	2,177	0	0	0	0	0	0	4,807	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	1,823	6,186	0	2,021	0	0	0	0	0	0	10,030	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(31,866)	67	4,734	52	349	0	0	0	0	0	0	(26,664)	19
20	Fees, Subscriptions & Promotions	(3,972)	0	1,883	28	0	0	0	0	0	0	0	(2,061)	20
21	Clerical & General Office Expenses	(14,001)	0	(45,684)	0	4,689	0	0	0	0	0	0	(54,996)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	6	0	0	0	0	0	0	0	0	6	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,165)	0	716	0	126	0	0	0	0	0	0	(323)	25
26	Insurance-Prop.Liab.Malpractice	0	0	135	67	691	0	0	0	0	0	0	893	26
27	Other (specify):*	(1,200)	0	3,237	0	5,069	0	0	0	0	0	0	7,106	27
28	TOTAL General Administration	(52,204)	1,890	(28,787)	147	12,945	0	0	0	0	0	0	(66,009)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(52,697)	1,890	(26,640)	1,123	15,122	0	0	0	0	0	0	(61,202)	29

Summary B

Facility Name & ID Number	CRESTWOOD TERRACE OPERATOR LLC	#	0048363	Report Period Beginning:	01/01/2011	Ending:	12/31/2011
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	189	0	83	903	0	0	0	0	0	0	0	1,175	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	1,529	0	0	0	0	0	0	0	1,529	32
33	Real Estate Taxes	0	0	0	1,477	0	0	0	0	0	0	0	1,477	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	1,983	451	292	0	0	0	0	0	0	2,726	35
36	Other (specify):*	0	0	0	(10,428)	0	0	0	0	0	0	0	(10,428)	36
37	TOTAL Ownership	189	0	2,066	(6,068)	292	0	0	0	0	0	0	(3,521)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(52,508)	1,890	(24,574)	(4,945)	15,414	0	0	0	0	0	0	(64,723)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SCHEDULE ATTACHED		SCHEDULE ATTACHED		EKS MANAGEMENT	LINCOLNWOOD	BOOKKEEPING
				6865 FINANCIAL INC	LINCOLNWOOD	MGMT CONSLT
				IME REALTY	LINCOLNWOOD	HOME OFFICE
				EMI ENTERPRISES	LINCOLNWOOD	MGMT CONSLT

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1Schedule V		2Line	3Cost Per General LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	MANAGEMENT FEE	\$ 78,000	6865 FINANCIAL INC	100.00%	\$	\$ (78,000)	1
2	V								2
3	V								3
4	V	17	EMI ENTERPRISES				19,286	19,286	4
5	V	17	PHILIP ESFORMES INC				38,572	38,572	5
6	V	17	MICHAEL ROSEN				19,286	19,286	6
7	V	17	DANIEL WEISS				2,679	2,679	7
8	V	19	ACCOUNTING FEES				67	67	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 78,000			\$ 79,890	\$ * 1,890	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	BOOKKEEPING	\$ 66,000	EKS MANAGEMENT	100.00%	\$	\$ (66,000)	15
16	V								16
17	V								17
18	V	6	PAINTERS SALARIES				2,095	2,095	18
19	V	7	SCAVENGER				52	52	19
20	V	17	CFO SALARY				6,186	6,186	20
21	V	19	PROFESSIONAL FEES				4,734	4,734	21
22	V	20	WANT ADS/BACKGR CKS				1,883	1,883	22
23	V	21	OFFICE EXPENSE				20,316	20,316	23
24	V	23	SEMINARS				6	6	24
25	V	25	TRANSPORTATION				716	716	25
26	V	26	INSURANCE				135	135	26
27	V	27	EMPLOYEE BENEFITS				3,237	3,237	27
28	V	30	DEPRECIATION				83	83	28
29	V	35	EQUIPMENT RENT				1,983	1,983	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 66,000			\$ 41,426	\$ * (24,574)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ X

 YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	\$ 10,428	IME REALTY	100.00%	\$	\$ (10,428)	15
16	V								16
17	V								17
18	V	5	UTILITIES				274	274	18
19	V	6	REAPIRS/MAINT				702	702	19
20	V	19	PROFESSIONAL FEES				52	52	20
21	V	20	LICENSES & PERMITS				28	28	21
22	V	26	INSURANCE				67	67	22
23	V	30	DEPRECIATION				903	903	23
24	V	32	INTEREST				1,529	1,529	24
25	V	33	RE TAX				1,477	1,477	25
26	V	35	STORAGE FEES				451	451	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 10,428			\$ 5,483	\$ * (4,945)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT FEES	\$ 19,286	EMI ENTERPRISES	100.00%	\$	\$ (19,286)	15
16	V								16
17	V	6	DRIVERS SALARIES				2,177	2,177	17
18	V	17	M ESFORMES, OFFICER				10,492	10,492	18
19	V	17	REGIONAL DIRECTOR-M ROSEN				323	323	19
20	V	17	MGMT CNSLT-P ESFORMES				10,492	10,492	20
21	V	19	ACCOUNTING FEES				349	349	21
22	V	21	OFFICE				4,689	4,689	22
23	V	25	TRANSPORTATION				126	126	23
24	V	26	INSURANCE				691	691	24
25	V	27	EMPLOYEE BENEFITS				5,069	5,069	25
26	V	35	AUTO LEASE				292	292	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 19,286			\$ 34,700	\$ * 15,414	39

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

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATION FROM EMI ENTERPRISES				SCHEDULE				\$		1
2	MORRIS ESFORMES	PRESIDENT	MGMT	48.00	ATTACHED	4	5.00	SALARY	10,492	17-7	2
3	PHILLIP ESFORMES	ADMIN CNSLT	ADMIN	48.00		1	1.51	CNSLT FEE	10,492	17-7	3
4											4
5											5
6	ALLOCATION FROM EKS MANAGEMENT										6
7	FLORA WEISS	O/S CLERICAL	BOOKEEPING	0.00		0.5	0.89	CNSLT FEE	901	21-7	7
8	AVRUM WEINFELD	CFO	FINANCIAL	2.00		3	4.62	SALARY	6,186	17-7	8
9											9
10	6865 FINANCIAL INC										10
11	DANIEL WEISS	ADMIN CNSLT	ADMIN	0.00		0	0.00	CNSLT FEE	2,679	17-7	11
12	PHILIP ESFORMES	ADMIN CNSLT	ADMIN	48.00		2	3.02	CNSLT FEE	38,572	17-7	12
13								TOTAL	\$ 69,322		13

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

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

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC # 0048363 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization 6865 FINANCIAL INC
Street Address 6865 N LINCOLN
City / State / Zip Code LINCOLNWOOD, IL 60712
Phone Number (847) 674-1946
Fax Number (847) 674-1962

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	EMI ENTERPRISES	PATIENT DAYS	510,807	10	\$ 216,000	\$	45,608	\$ 19,286	1
2	17	PHILIP ESFORMES INC	PATIENT DAYS	510,807	10	432,000		45,608	38,572	2
3	17	MICHAEL ROSEN	PATIENT DAYS	510,807	10	216,000		45,608	19,286	3
4	17	DANIEL WEISS	PATIENT DAYS	510,807	10	30,000		45,608	2,679	4
5	19	ACCOUNTING FEES	PATIENT DAYS	510,807	10	750		45,608	67	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 894,750	\$		\$ 79,890	25

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC # 0048363 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization EKS MGMT
Street Address 6865 N LINCOLN
City / State / Zip Code LINCOLNWOOD, IL 60712
Phone Number (847) 674-1946
Fax Number (847) 674-1962

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	PAINTERS SALARIES	PATIENT DAYS	847,662	14	\$ 38,929	\$ 38,929	45,608	\$ 2,095	1
2	7	SCAVENGER	PATIENT DAYS	847,662	14	971		45,608	52	2
3	17	CFO SALARY	PATIENT DAYS	847,662	14	114,971	114,971	45,608	6,186	3
4	19	PROFESSIONAL FEES	PATIENT DAYS	847,662	14	87,982	76,534	45,608	4,734	4
5	20	WANT ADS/BACKGR CKS	PATIENT DAYS	847,662	14	35,000		45,608	1,883	5
6	21	OFFICE EXPENSE	PATIENT DAYS	847,662	14	377,586	282,348	45,608	20,316	6
7	23	SEMINARS	PATIENT DAYS	847,662	14	115		45,608	6	7
8	25	TRANSPORTATION	PATIENT DAYS	847,662	14	13,315		45,608	716	8
9	26	INSURANCE	PATIENT DAYS	847,662	14	2,501		45,608	135	9
10	27	EMPLOYEE BENEFITS	PATIENT DAYS	847,662	14	60,163		45,608	3,237	10
11	30	DEPRECIATION	PATIENT DAYS	847,662	14	1,536		45,608	83	11
12	35	EQUIPMENT RENT	PATIENT DAYS	847,662	14	36,848		45,608	1,983	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 769,917	\$ 512,782		\$ 41,426	25

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC # 0048363 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization IME REALTY CORP
Street Address 6865 N LINCOLN
City / State / Zip Code LINCOLNWOOD, IL 60712
Phone Number (847) 674-1946
Fax Number (847) 674-1962

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	RENTAL INCOME	195,459	15	\$ 5,131	\$	10,428	\$ 274	1
2	6	REPAIRS/MAINT	RENTAL INCOME	195,459	15	13,157		10,428	702	2
3	19	PROFESSIONAL FEES	RENTAL INCOME	195,459	15	973		10,428	52	3
4	20	LICENSES & PERMITS	RENTAL INCOME	195,459	15	526		10,428	28	4
5	26	INSURANCE	RENTAL INCOME	195,459	15	1,254		10,428	67	5
6	30	DEPRECIATION	RENTAL INCOME	195,459	15	16,930		10,428	903	6
7	32	INTEREST	RENTAL INCOME	195,459	15	28,650		10,428	1,529	7
8	33	RE TAX	RENTAL INCOME	195,459	15	27,693		10,428	1,477	8
9	35	STORAGE FEES	RENTAL INCOME	195,459	15	8,451		10,428	451	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 102,765	\$		\$ 5,483	25

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC # 0048363 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization EMI ENTERPRISES INC
Street Address 6865 N LINCOLN
City / State / Zip Code LINCOLNWOOD, IL 60712
Phone Number (847) 674-1946
Fax Number (847) 674-1962

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	DRIVERS SALARIES	PATIENT DAYS	847,662	14	\$ 40460	\$ 40,460	45,608	\$ 2,177	1
2	17	M ESFORMES, OFFICER	PATIENT DAYS	847,662	14	195000	195,000	45,608	10,492	2
3	17	REGIONAL DIR-M ROSEN	PATIENT DAYS	847,662	14	6000	6,000	45,608	323	3
4	17	MGMT CNSLT-P ESFORMES	PATIENT DAYS	847,662	14	195000		45,608	10,492	4
5	19	ACCOUNTING FEES	PATIENT DAYS	847,662	14	6480		45,608	349	5
6	21	OFFICE	PATIENT DAYS	847,662	14	87144	58,016	45,608	4,689	6
7	25	TRANSPORTATION	PATIENT DAYS	847,662	14	2349		45,608	126	7
8	26	INSURANCE	PATIENT DAYS	847,662	14	12837		45,608	691	8
9	27	EMPLOYEE BENEFITS	PATIENT DAYS	847,662	14	94218		45,608	5,069	9
10	35	AUTO LEASE	PATIENT DAYS	847,662	14	5423		45,608	292	10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 644,911	\$ 299,476		\$ 34,700	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$				\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	PRIVATE BANK		X	WORKING CAPITAL				1,369,000	05/14/12	3.2500	9,400	6
7	RELATED PARTY	X									1,529	7
8												8
9	TOTAL Facility Related						\$	1,369,000			\$ 10,929	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$	14
15	TOTALS (line 9+line14)						\$	1,369,000			\$ 10,929	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2010 report.		\$	205,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	205,961	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	961	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	210,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	210,961	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	233,556	8	
		2007	240,564	9	
		2008	264,169	10	
		2009	201,213	11	
		2010	205,961	12	
THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL				13	FOR BHF USE ONLY
THE PAYMENT ON LINE 2 APPLIES TO THE 2010 TAX BILL.				14	FROM R. E. TAX STATEMENT FOR 2010 \$
				15	PLUS APPEAL COST FROM LINE 5 \$
				16	LESS REFUND FROM LINE 6 \$
				17	AMOUNT TO USE FOR RATE CALCULATION\$

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME	CRESTWOOD TERRACE OPERATOR LLC	COUNTY	COOK
---------------	--------------------------------	--------	------

CONTACT PERSON REGARDING THIS REPORT BOB KAGDA

A. Summary of Real Estate Tax Cost

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Ex Number</u>	<u>Property Description</u>	<u>Total Tax</u>	

B. Real Estate Tax Cost Allocations

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,623

B. General Construction Type: Exterior BRICK Frame Number of Stories

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☒ YES

☐ NO

If so, please complete the following:

1. Total Amount Incurred: 2,500

2. Number of Years Over Which it is Being Amortized: 5

3. Current Period Amortization: 416

4. Dates Incurred: 11/06

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

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

[illegible]

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

See Page 12A, Line 70 for total

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
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54									54
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$119,529	\$1,556		\$1,556	\$	\$1,441	70

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

XI. OWNERSHIP COSTS (continued)								
C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$43,111	\$4,122	\$4,311	\$189	10 YRS	\$12,997	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	RELATED PARTY		118	118				74
75	TOTALS	\$43,111	\$4,240	\$4,429	\$189		\$12,997	75

D. Vehicle Costs. (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 162,640	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 5,796	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 5,985	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 189	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 14,438	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:GRANITE CRESTWOOD TERRACE OPERATOR
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1976	126	11/01/2006	\$ 609,000	5.5 YEARS	5	3
4	Additions							4
5								5
6								6
7	TOTAL		126		\$ 609,000			7

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☒ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$ 9,154
- Description:SEE SCHEDULE ATTACHED
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY	09 FORD E350SD	\$ 822.00	\$ 9,864	17
18	FACILITY	08 CHRYSLER T&C	490.00	490	18
19	FACILITY	VARIOUS		9,274	19
20	PAINTERS	DC TRUCK	593.70	1,187	20
21	TOTAL		\$ #####	\$ 20,815	21

10. Effective dates of current rental agreement:
Beginning 11/01/2006
Ending 04/01/2012
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending

Annual Rent

12. /2012 \$

13. /2013 \$

14. /2014 \$

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

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

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

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

C. CONTRACTUAL INCOME

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

\$

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

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist	39-3	hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescripts			N/A				9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$192,661	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance2,428)	1,817,844		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	67,152		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	711,418		8
9	Other(specify): RE TAX / INS ESCROW	227,160		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$3,016,235	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	27,479		15
16	Equipment, at Historical Cost	43,113		16
17	Accumulated Depreciation (book methods)	(39,323)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	2,500		19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs	(2,500)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): REPL RESV / ADV RENT	202,913		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$234,182	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$3,250,417	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$119,288	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,369,000		29
30	Accrued Salaries Payable	70,376		30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	27,163		31
32	Accrued Real Estate Taxes(Sch.IX-B)	210,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$1,795,827	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$1,795,827	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$1,454,590	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$3,250,417	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,415,920	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,415,920	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	755,788	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(717,118)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 38,670	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,454,590	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number CRESTWOOD TERRACE OPERATOR LLC

0048363

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,897,686	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,897,686	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,897,686	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	964,050	31
32	Health Care	1,397,541	32
33	General Administration	817,734	33
	B. Capital Expense		
34	Ownership	874,984	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	68,985	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,123,294	40
41	Income before Income Taxes (line 30 minus line 40)**	774,392	41
42	Income Taxes	(18,604)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 755,788	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.
TAX RETURN PREPARED ON CASH BASIS

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,008	2,080	\$ 49,442	\$ 23.77	1
2	Assistant Director of Nursing					2
3	Registered Nurses	376	380	9,900	26.05	3
4	Licensed Practical Nurses	14,159	15,364	363,440	23.66	4
5	CNAs & Orderlies	54,231	58,011	533,268	9.19	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,016	3,040	32,980	10.85	8
9	Activity Director					9
10	Activity Assistants	9,174	9,885	95,406	9.65	10
11	Social Service Workers	8,761	9,300	141,810	15.25	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,151	28,378	13.19	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,050	14,965	137,317	9.18	15
16	Dishwashers					16
17	Maintenance Workers	10,697	10,944	104,587	9.56	17
18	Housekeepers	16,212	17,756	167,174	9.42	18
19	Laundry	5,434	5,999	55,115	9.19	19
20	Administrator	2,056	2,080	79,836	38.38	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,797	8,207	90,086	10.98	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,056	2,406	23,254	9.67	31
32	Other Health Care Quality Assurance	1,984	2,080	47,842	23.00	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	154,067	164,648	\$ 1,959,835 *	\$ 11.90	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	\$ 11,880	1-3	35
36	Medical Director	O	5,400	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	2,885	10-3	38
39	Pharmacist Consultant	H	6,048	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	5,034	11-3	44
45	Social Service Consultant	E	0	12-3	45
46	Other(specify) DENTAL	S	3,600	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 34,847		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
JOSHUA LEGUM	ADMINISTRATOR	0	\$ 32,773	Workers' Compensation Insurance		\$ 45,763	IDPH License Fee	\$
FRED BERKOVITS	ADMINISTRATOR	0	29,411	Unemployment Compensation Insurance		28,795	Advertising: Employee Recruitment	0
PHILIP BIRN	ADMINISTRATOR	0	17,652	FICA Taxes		148,511	Health Care Worker Background Check	455
				Employee Health Insurance		36,196	(Indicate # of checks performed 27)	
				Employee Meals		0	Patient Background Checks 25	3,845
				Illinois Municipal Retirement Fund (IMRF)*			TRUST/FRANCHISE/CONTRIB/ETC	3,972
				EMPLOYEE BENEFITS - OTHER		455	MARKETING/ADV/PROMO	0
							LICENSES/DUES/SUBSCRIPTIONS	9,467
TOTAL (agree to Schedule V, line 17, col. 1)				PENSION/PROFIT SHARING PLANS		10,890	MGMT CO ALLOC	1,911
(List each licensed administrator separately.)			\$ 79,836				TRUST/FRANCHISE/CONTRIB/ETC	(3,972)
B. Administrative - Other							Less: Public Relations Expense	(0)
Description			Amount				Non-allowable advertising	(0)
6865 FINANCIAL INC	MANAGEMANT FEES		\$ 78,000				Yellow page advertising	(0)
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 78,000	TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
(Attach a copy of any management service agreement)						\$ 270,610		\$ 15,678
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
								0
							Seminar Expense	
								0
SEE SCHEDULE ATTACHED			99,552				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 99,552			\$	TOTAL	\$

* Attach copy of IMRF notifications

**See instructions.

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

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

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? YES
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IL COUNCIL ON LONG TERM CARE \$9,049
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10 YR
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 6,740 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 68,985
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 0 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 5%
d. Have vehicle usage logs been maintained? NO
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? NO
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? YES
Attach invoices and a summary of services for all architect and appraisal fees