

		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: <u>0044602</u>			II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Oak Park Healthcare Center, LLC</u>			I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/11</u> to <u>12/31/11</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																															
Address: <u>625 North Harlem</u> <u>Oak Park</u> <u>60302</u>																																																		
Number City Zip Code																																																		
County: <u>Cook</u>																																																		
Telephone Number: <u>(708) 848 - 5966</u> Fax # <u>(708) 848 - 1257</u>																																																		
HFS ID Number: _____			<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>Edward N. Slack, CPA</u> <u>Partner, Health and Human Services</u></td></tr><tr><td>(Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>2155 Point Boulevard, Suite 200 Elgin, Illinois 60123</u></td></tr><tr><td>(Telephone) <u>(847) 628 - 8796</u> Fax # <u>(248) 327 - 8417</u></td></tr><tr><td>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</td></tr></table>			Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Print Name and Title) <u>Edward N. Slack, CPA</u> <u>Partner, Health and Human Services</u>	(Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>2155 Point Boulevard, Suite 200 Elgin, Illinois 60123</u>	(Telephone) <u>(847) 628 - 8796</u> Fax # <u>(248) 327 - 8417</u>	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																																			
Officer or Administrator of Provider	(Signed) _____																																																	
	(Type or Print Name) _____																																																	
	(Title) _____																																																	
	(Signed) _____																																																	
Paid Preparer	(Print Name and Title) <u>Edward N. Slack, CPA</u> <u>Partner, Health and Human Services</u>																																																	
	(Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>2155 Point Boulevard, Suite 200 Elgin, Illinois 60123</u>																																																	
	(Telephone) <u>(847) 628 - 8796</u> Fax # <u>(248) 327 - 8417</u>																																																	
	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																																																	
Date of Initial License for Current Owners: <u>11/01/99</u>																																																		
Type of Ownership:																																																		
<table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td>IRS Exemption Code _____</td><td></td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td></td><td></td><td>☐</td><td>"Sub-S" Corp.</td><td></td><td></td></tr><tr><td></td><td></td><td>☒</td><td>Limited Liability Co.</td><td></td><td></td></tr><tr><td></td><td></td><td>☐</td><td>Trust</td><td></td><td></td></tr><tr><td></td><td></td><td>☐</td><td>Other _____</td><td></td><td></td></tr></table>			☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☐	Corporation	☐	Other _____			☐	"Sub-S" Corp.					☒	Limited Liability Co.					☐	Trust					☐	Other _____		
☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL																																													
☐	Charitable Corp.	☐	Individual	☐	State																																													
☐	Trust	☐	Partnership	☐	County																																													
IRS Exemption Code _____		☐	Corporation	☐	Other _____																																													
		☐	"Sub-S" Corp.																																															
		☒	Limited Liability Co.																																															
		☐	Trust																																															
		☐	Other _____																																															
In the event there are further questions about this report, please contact:																																																		
Name: <u>Edward N. Slack, CPA</u> Telephone Number: <u>(847) 628 - 8796</u>																																																		
Email Address: _____																																																		

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC

0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 <u>N/A</u>					
	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	<u>204</u>	Skilled (SNF)	<u>204</u>	<u>74,460</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>204</u>	TOTALS	<u>204</u>	<u>74,460</u>	7

B. Census-For the entire report period.						
	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>53,132</u>	<u>1,515</u>	<u>3,907</u>	<u>58,554</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>53,132</u>	<u>1,515</u>	<u>3,907</u>	<u>58,554</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.64%

SEE ACCOUNTANTS' COMPILATION REPORT

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)
N/A

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 11/01/99

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/01/99 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 204 and days of care provided 3,907

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	232,840	28,858	20,878	282,576		282,576	(4,182)	278,394			1
2	Food Purchase		274,875		274,875		274,875	(921)	273,954			2
3	Housekeeping	228,517	42,983		271,500		271,500	618	272,118			3
4	Laundry	53,858	16,792		70,650		70,650	(629)	70,021			4
5	Heat and Other Utilities			170,245	170,245		170,245	1,084	171,329			5
6	Maintenance	83,823		109,946	193,769		193,769	11,351	205,120			6
7	Other (specify):* Supplemental			108	108		108	1,477	1,585			7
8	TOTAL General Services	599,038	363,508	301,177	1,263,723		1,263,723	8,798	1,272,521			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	2,805,355	189,551	10,477	3,005,383		3,005,383	(6,865)	2,998,518			10
10a	Therapy	95,903			95,903		95,903		95,903			10a
11	Activities	115,647	34,624		150,271		150,271		150,271			11
12	Social Services	98,127	960		99,087		99,087		99,087			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,115,032	225,135	22,477	3,362,644		3,362,644	(6,865)	3,355,779			16
	C. General Administration											
17	Administrative	406,975			406,975		406,975	14,324	421,299			17
18	Directors Fees											18
19	Professional Services			906,390	906,390	(13,381)	893,009	(750,543)	142,466			19
20	Dues, Fees, Subscriptions & Promotions			20,149	20,149		20,149	(1,935)	18,214			20
21	Clerical & General Office Expenses	166,176	36,931	6,342,565	6,545,672		6,545,672	(6,187,030)	358,642			21
22	Employee Benefits & Payroll Taxes			881,274	881,274		881,274	767	882,041			22
23	Inservice Training & Education			996	996		996		996			23
24	Travel and Seminar			1,002	1,002		1,002	201	1,203			24
25	Other Admin. Staff Transportation			24,745	24,745		24,745	(11,178)	13,567			25
26	Insurance-Prop.Liab.Malpractice			167,149	167,149		167,149	969	168,118			26
27	Other (specify):* Supplemental							24,742	24,742			27
28	TOTAL General Administration	573,151	36,931	8,344,270	8,954,352	(13,381)	8,940,971	(6,909,683)	2,031,288			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,287,221	625,574	8,667,924	13,580,719	(13,381)	13,567,338	(6,907,750)	6,659,588			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security			108
Allocation - Extended Care Consulting: Emp. Ben.			1,477
Total	-	-	1,585
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Allocation - Extended Care Consulting: Emp. Ben.			24,742
Total	-	-	24,742

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 3 Supplemental Schedule - Reclassification

Description	Pg. & Line Ref.	Debit	Credit
Legal Fee	03 - 19 - 03		13,381
Real Estate Tax	04 - 33 - 33	13,381	

To reclassify legal fees to real estate tax expense based on fees were incurred as part of the process of reducing real estate taxes.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			8,930	8,930		8,930	10,467	19,397			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			319,764	319,764		319,764	7,776	327,540			32
33	Real Estate Taxes			518,139	518,139	13,381	531,520	(31,848)	499,672			33
34	Rent-Facility & Grounds			766,088	766,088		766,088	(20,916)	745,172			34
35	Rent-Equipment & Vehicles			68,467	68,467		68,467	(248)	68,219			35
36	Other (specify):*											36
37	TOTAL Ownership			1,681,388	1,681,388	13,381	1,694,769	(34,769)	1,660,000			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		288,763	494,037	782,800		782,800	(73,245)	709,555			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			349,136	349,136		349,136		349,136			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		288,763	843,173	1,131,936		1,131,936	(73,245)	1,058,691			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,287,221	914,337	11,192,485	16,394,043		16,394,043	(7,015,764)	9,378,279			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,127)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,214)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(132)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,256,924)	21		24
25	Fund Raising, Advertising and Promotional	(5,575)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Supplemental</u>	(570,767)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (6,835,739)		\$	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)	(180,025)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (180,025)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (7,015,764)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	<u>Gift and Coffee Shops</u>					40
41	<u>Barber and Beauty Shops</u>					41
42	<u>Laboratory and Radiology</u>					42
43	<u>Prescription Drugs</u>					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

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty Income	\$ (120)	10	1
2	Other Income	(4,082)	21	2
3	Bank Charges	(29,766)	21	3
4	Theft Loss	(800)	21	4
5	Collection Fees	(91)	21	5
6	Other Expense	(21,348)	21	6
7	Commercial Act Tax	(551)	21	7
8	TAG Properties - Office Rent	(20,916)	34	8
9	Real Estate Legal Fees and Refund	(33,453)	33	9
10	Other Staff Admin. Travel	(11,689)	25	10
11	Non-Allowable Other Professional	(1,620)	19	11
12	Non-Allowable Legal	(446,331)	19	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	(570,767)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oak Park Healthcare Center, LLC# 0044602

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	305	0	(3)	0	0	(4,484)	0	0	0	(4,182)	1
2	Food Purchase	(1,214)	0	293	0	0	0	0	0	0	0	0	(921)	2
3	Housekeeping	0	0	618	0	0	0	0	0	0	0	0	618	3
4	Laundry	0	0	0	0	(629)	0	0	0	0	0	0	(629)	4
5	Heat and Other Utilities	0	0	1,084	0	0	0	0	0	0	0	0	1,084	5
6	Maintenance	0	0	3,113	8,238	0	0	0	0	0	0	0	11,351	6
7	Other (specify):*	0	0	0	1,477	0	0	0	0	0	0	0	1,477	7
8	TOTAL General Services	(1,214)	0	5,413	9,715	(632)	0	0	(4,484)	0	0	0	8,798	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	(120)	0	0	0	(6,745)	0	0	0	0	0	0	(6,865)	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	(120)	0	0	0	(6,745)	0	0	0	0	0	0	(6,865)	16
	C. General Administration													
17	Administrative	0	0	3,252	11,072	0	0	0	0	0	0	0	14,324	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(447,951)	0	(302,592)	0	0	0	0	0	0	0	0	(750,543)	19
20	Fees, Subscriptions & Promotions	(5,575)	0	3,640	0	0	0	0	0	0	0	0	(1,935)	20
21	Clerical & General Office Expenses	(6,313,694)	0	13,484	113,180	0	0	0	0	0	0	0	(6,187,030)	21
22	Employee Benefits & Payroll Taxes	0	0	0	767	0	0	0	0	0	0	0	767	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	201	0	0	0	0	0	0	0	0	201	24
25	Other Admin. Staff Transportation	(11,689)	0	511	0	0	0	0	0	0	0	0	(11,178)	25
26	Insurance-Prop.Liab.Malpractice	0	0	969	0	0	0	0	0	0	0	0	969	26
27	Other (specify):*	0	0	0	24,742	0	0	0	0	0	0	0	24,742	27
28	TOTAL General Administration	(6,778,909)	0	(280,535)	149,761	0	0	0	0	0	0	0	(6,909,683)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(6,780,243)	0	(275,122)	159,476	(7,377)	0	0	(4,484)	0	0	0	(6,907,750)	29

Summary B

12/31/11

												SUMMARY	
Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	TOTALS	
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
Depreciation	0	0	10,467	0	0	0	0	0	0	0	0	10,467	30
Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
Interest	(1,127)	0	8,903	0	0	0	0	0	0	0	0	7,776	32
Real Estate Taxes	(33,453)	0	1,605	0	0	0	0	0	0	0	0	(31,848)	33
Rent-Facility & Grounds	(20,916)	0	0	0	0	0	0	0	0	0	0	(20,916)	34
Rent-Equipment & Vehicles	0	0	3,967	0	0	0	0	0	0	(4,215)	0	(248)	35
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
TOTAL Ownership	(55,496)	0	24,942	0	0	0	0	0	0	(4,215)	0	(34,769)	37
Ancillary Expense													
E. Special Cost Centers													
Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
Ancillary Service Centers	0	0	0	0	(1,939)	0	(59,366)	(2,456)	(60)	(9,424)	0	(73,245)	39
Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
TOTAL Special Cost Centers	0	0	0	0	(1,939)	0	(59,366)	(2,456)	(60)	(9,424)	0	(73,245)	44
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(6,835,739)	0	(250,180)	159,476	(9,316)	0	(59,366)	(6,940)	(60)	(13,639)	0	(7,015,764)	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
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Oak Park Healthcare Center, LLC

0044602

Report Period Beginning:

01/01/11

Ending:

12/31/11

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Eric Rothner	90.00%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Rothner Family Grandchildren Trust	10.00%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3			Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	Xcel Medical Supply	Evanston, IL	Medical Supplies	5
6			Lakewood Nursing and Rehab	Plainfield, IL	Rothner Vents	Evanston, IL	Vent. Rental	6
7			Lemont Nursing and Rehab	Lemont, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supplies	8
9			Rainbow Beach Nursing Center	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			Sheridan Shores	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	10
11			Snow Vally Nursing and Rehab	Lisle, IL				11
12			South Suburban Rehabilitation Center	Chicago, IL				12
13			Tri-State Nursing and Rehab	Lansing, IL				13
14			Wheaton Care Center	Wheaton, IL				14
15			Boulevard Care Nursing and Rehab	Chicago, IL				15
16			Countryside Nursing and Rehab	Dolton, IL				16
17			Hillcrest Nursing and Rehab	Joliet, IL				17
18			Oak Park Healthcare Center	Oak Park, IL				18
19			Park House Nursing and Rehab	Chicago, IL				19
20			Timber Point Healthcare Center	Camp Point, IL				20
21			Prairie Village Healthcare Center	Jacksonville, IL				21
22			Dyer Nursing and Rehab	Dyer, IN				22
23			Lake County Nursing and Rehab	East Chicago, IN				23
24			Sebos Nursing and Rehab	Holbart, IN				24
25			Sheffield Manor Healthcare	Indianapolis, IN				25
26			McKinley Health Care Center	Canton, OH				26
27			Homestead Nursing and Rehab	Lincoln, NE				27
28			Lancaster Manor	Lincoln, NE				28
29			Golden Plaines	Hutchinson, KS				29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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	01	Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 305	\$ 305	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	293	293	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	618	618	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	1,084	1,084	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	3,113	3,113	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	3,252	3,252	20
21	V	19	Professional Fees	308,671	Extended Care Consulting, LLC	100.00%	6,079	(302,592)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,640	3,640	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	13,484	13,484	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	201	201	24
25	V	25	Other Staff Admin. Transport.		Extended Care Consulting, LLC	100.00%	511	511	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	969	969	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	10,467	10,467	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	8,903	8,903	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,605	1,605	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	3,967	3,967	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			\$ 308,671			\$ 58,491	\$ * (250,180)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	06	Maintenance	\$	Extended Care Consulting, LLC	100.00%	\$ 8,238	\$ 8,238	15
16	V	06	Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	1,477	1,477	17
18	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%			18
19	V	17	Administrative		Extended Care Consulting, LLC	100.00%	11,072	11,072	19
20	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	113,180	113,180	20
21	V	21	Office and Clerical	22,113	Extended Care Consulting, LLC	100.00%	22,113		21
22	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	21,379	21,379	22
23	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	3,363	3,363	23
24	V	22	Employee Benefits	(767)	Extended Care Consulting, LLC	100.00%		767	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 21,346			\$ 180,822	\$ * 159,476	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	01	Dietary	\$ 49	Xcel Supply, LLC	100.00%	\$ 46	\$ (3)	15
16	V	03	Housekeeping		Xcel Supply, LLC	100.00%			16
17	V	04	Laundry	10,376	Xcel Supply, LLC	100.00%	9,747	(629)	17
18	V	06	Repairs and Maintenance		Xcel Supply, LLC	100.00%			18
19	V	10	Nursing	111,254	Xcel Supply, LLC	100.00%	104,509	(6,745)	19
20	V	11	Activities		Xcel Supply, LLC	100.00%			20
21	V	21	Office and Clerical		Xcel Supply, LLC	100.00%			21
22	V	22	Employee Benefits		Xcel Supply, LLC	100.00%			22
23	V	30	Depreciation		Xcel Supply, LLC	100.00%			23
24	V	39	Ancillary	31,984	Xcel Supply, LLC	100.00%	30,045	(1,939)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 153,663			\$ 144,347	\$ * (9,316)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	22	Health Insurance	\$ 126,630	CCS VEBA	100.00%	\$ 126,630	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 126,630			\$ 126,630	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	39	Therapy	\$ 491,008	Tricare Rehab	100.00%	\$ 431,642	\$ (59,366)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 491,008			\$ 431,642	\$ * (59,366)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	01	Dietary	\$ 9,357	Care Centers Health Systems, Inc.	100.00%	\$ 4,873	\$ (4,484)	15
16	V	21	Office and Clerical		Care Centers Health Systems, Inc.	100.00%			16
17	V	39	Ancillary	5,124	Care Centers Health Systems, Inc.	100.00%	2,668	(2,456)	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 14,481			\$ 7,541	\$ * (6,940)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	39	Ancillary	\$ 6,739	Reliable Medical of the Midwest, LLC	100.00%	\$ 6,679	\$ (60)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 6,739			\$ 6,679	\$ * (60)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	35	Equipment Rental	\$ 4,215	Vent Lease, LLC	100.00%	\$	(4,215)	15
16	V	39	Ancillary	14,295	Vent Lease, LLC	100.00%	4,871	(9,424)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 18,510			\$ 4,871	\$ * (13,639)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Relative	Clerical		See Attached	0.75	0.02	Alloc. Sal	\$ 1,339	22 - 7	1
2	G. Matt Silvers	Relative	Administrative		See Attached	0.49	0.01	Alloc. Sal	1,926	17 - 7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 3,265		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,332,501	31	\$ 6,942	\$	58,554	\$ 305	1
2	02	Food	Patient Days	1,332,501	31	6,677		58,554	293	2
3	03	Housekeeping	Patient Days	1,332,501	31	14,059		58,554	618	3
4	05	Utilities	Patient Days	1,332,501	31	24,674		58,554	1,084	4
5	06	Maintenance	Patient Days	1,332,501	31	70,833		58,554	3,113	5
6	17	Administrative	Patient Days	1,332,501	31	74,000		58,554	3,252	6
7	19	Professional Fees	Patient Days	1,332,501	31	138,332		58,554	6,079	7
8	20	Dues and Subscriptions	Patient Days	1,332,501	31	82,842		58,554	3,640	8
9	21	Office and Clerical	Patient Days	1,332,501	31	306,863		58,554	13,484	9
10	24	Seminar and Travel	Patient Days	1,332,501	31	4,580		58,554	201	10
11	25	Other Staff Admin. Transpor.	Patient Days	1,332,501	31	11,637		58,554	511	11
12	26	Insurance	Patient Days	1,332,501	31	22,043		58,554	969	12
13	30	Depreciation	Patient Days	1,332,501	31	238,204		58,554	10,467	13
14	32	Interest	Patient Days	1,332,501	31	202,602		58,554	8,903	14
15	33	Real Estate Taxes	Patient Days	1,332,501	31	36,524		58,554	1,605	15
16	35	Rent - Equipment and Auto	Patient Days	1,332,501	31	90,286		58,554	3,967	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,331,098	\$		\$ 58,491	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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	06	Maintenance	Patient Days	1,332,501	31	\$ 187,474	\$ 187,474	58,554	\$ 8,238	1
2	06	Maintenance	Direct Allocation	1	1			1		2
3	07	Employee Benefits	Patient Days	1,332,501	31	33,619		58,554	1,477	3
4	07	Employee Benefits	Direct Allocation	1	1			1		4
5	17	Administrative	Patient Days	1,332,501	31	251,959	251,959	58,554	11,072	5
6	21	Office and Clerical	Patient Days	1,332,501	31	2,575,611	2,575,611	58,554	113,180	6
7	21	Office and Clerical	Direct Allocation	1	1	22,113	22,113	1	22,113	7
8	27	Employee Benefits	Patient Days	1,332,501	31	486,522		58,554	21,379	8
9	27	Employee Benefits	Direct Allocation	1	1	3,363		1	3,363	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					\$ 3,560,661	\$ 3,037,157		\$ 180,822	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Xcel Supply, LLC
Street Address 2201 Main Street
City / State / Zip Code Evanston, Illinois 60202
Phone Number (847) 328 - 7600
Fax Number (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Direct Allocation	1	1	\$ 46	\$	1	\$ 46	1
2	03	Housekeeping	Direct Allocation	1	1			1		2
3	04	Laundry	Direct Allocation	1	1	9,747		1	9,747	3
4	06	Repairs and Maintenance	Direct Allocation	1	1			1		4
5	10	Nursing	Direct Allocation	1	1	104,509		1	104,509	5
6	11	Activities	Direct Allocation	1	1			1		6
7	21	Office and Clerical	Direct Allocation	1	1			1		7
8	22	Employee Benefits	Direct Allocation	1	1			1		8
9	30	Depreciation	Direct Allocation	1	1			1		9
10	39	Ancillary	Direct Allocation	1	1	30,045		1	30,045	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					\$ 144,347	\$		\$ 144,347	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Health Insurance	Direct Allocation	1	1	\$ 126,630	\$	1	\$ 126,630	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 126,630	\$		\$ 126,630	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Tricare Rehab
Street Address 150 Fencil Lane
City / State / Zip Code Hillside, Illinois 60162
Phone Number (708) 449 - 9400
Fax Number (708) 449 - 9700

	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	39	Therapy	Direct Allocation	1	1	\$ 431,642	\$	1	\$ 431,642	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 431,642	\$		\$ 431,642	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Care Centers Health Systems, Inc.
Street Address 200 Howard
City / State / Zip Code Des Plaines, Illinois 60018
Phone Number (224) 612 - 5662
Fax Number (224) 612 - 5862

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Direct Allocation	1	1	\$ 4,873	\$	1	\$ 4,873	1
2	21	Office and Clerical	Direct Allocation	1	1			1		2
3	39	Ancillary	Direct Allocation	1	1	2,668		1	2,668	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,541	\$		\$ 7,541	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Reliable Medical of the Midwest, LLC
Street Address 200 Howard Avenue, Suite 246
City / State / Zip Code Des Plaines, Illinois 60018
Phone Number (847) 566 - 0800
Fax Number ()

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Ancillary	Direct Allocation	1	1	\$ 6,679	\$	1	\$ 6,679	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 6,679	\$		\$ 6,679	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC # 0044602 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Vent Lease, LLC
Street Address 2201 Main Street
City / State / Zip Code Evanston, Illinois 60202
Phone Number (847) 905 - 4000
Fax Number (847) 905 - 4040

	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	35	Equipment Rental	Direct Allocation	1	1	\$	\$	1	\$	1
2	39	Ancillary	Direct Allocation	1	1	4,871		1	4,871	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,871	\$		\$ 4,871	25

SEE ACCOUNTANTS' COMPILATION REPORT

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	Extended Care Consulting	X		Line of Credit							8,903	6
7	HFG	X		Line of Credit							319,764	7
8												8
9	TOTAL Facility Related						\$				\$ 328,667	9
	B. Non-Facility Related*											
10	Interest Income		X								(1,127)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$ (1,127)	14
15	TOTALS (line 9+line14)						\$				\$ 327,540	15

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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.				\$	658,215	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.)				\$	517,669	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(140,546)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	660,290	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.)				\$	13,381	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 \$ 53,525 For 2007 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(33,453)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	499,672	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	369,715	8	FOR BHF USE ONLY	
		2007	379,379	9		
		2008	523,106	10		
		2009	493,465	11		
		2010	516,064	12		
Extended Care Consulting, LLC (Allocation) - \$1,605				13	FROM R. E. TAX STATEMENT FOR 2010	13
The beginning real estate accrual was modified from last years cost report.				14	PLUS APPEAL COST FROM LINE 5	14
				15	LESS REFUND FROM LINE 6	15
				16	AMOUNT TO USE FOR RATE CALCULATION\$	16

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Oak Park Healthcare Center, LLC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044602

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack

TELEPHONE (847) 628 - 8796 FAX #: (847) 327 - 8417

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 16-07-106-004-0000	Long Term Care Facility	\$ 103,034.34	\$ 103,034.34
2. 16-07-106-005-0000	Long Term Care Facility	\$ 99,587.33	\$ 99,587.33
3. 16-07-106-022-0000	Long Term Care Facility	\$ 313,442.80	\$ 313,442.80
4. Allocation	Extended Care Consulting, LLC	\$ 126,481.18	\$ 2,240.70
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 642,545.65	\$ 518,305.17

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

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

C. Tax Bills

Attach a copy of the original 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.

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

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 10 Supplemental Schedule

Oak Park Healthcare Center, LLC is leased from a non-related third party building operator. The facility has requested that this building provider provide copies of the real estate tax bills to be included with the filing of the Medicaid cost report, but has refused based to release these records after several requests.

Copies have been requested from the county assessor and will be submitted separately from this cost report in once they have been received.

X. BUILDING AND GENERAL INFORMATION:

- A. Square Feet: 52,926
- B. General Construction Type: Exterior Brick Frame Steel
- Number of Stories 3
- 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. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Ext. Care Consult.			\$ 14,527	1
2					2
3	TOTALS			\$ 14,527	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC# 0044602

Report Period Beginning:

01/01/11

Ending:

12/31/11**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1999	74,653						9
10	Various			2000	229,115						10
11	Various			2001	33,776						11
12	Various			2002	62,212						12
13	Various			2003	16,526						13
14	Various			2004	78,815						14
15	Various			2005	502,693						15
16	Various			2006	22,383						16
17	Various			2007	9,946						17
18	Elevator Power Unit, Roof Exhausts, Pipes and Kick Plates			2008	20,387						18
19	Remodeling Showers, Drywall, and Floors			2008	108,483						19
20	Concrete			2008	1,600						20
21	Doors, Sidelights, Electric, and Elevator Car Sill			2009	12,722						21
22	Carpeting			2010	3,197	116	27.5	116		233	22
23	Replace Water Heater			2010	8,161	297	27.5	297		569	23
24	Roto-Surcs			2010	5,665						24
25	A/C Startup Repair			2010	2,657						25
26	Annex A/C Repair			2010	3,344						26
27	Provide and Install 30 P-Tac Units for Annex Resident Rooms			2010	48,387	1,760	27.5	1,760		2,493	27
28	Replace Cable, Switchboard, Install 30 Circuits and Outlets			2010	53,000	1,927	27.5	1,927		2,730	28
29	Architect Fees - HVAC Renovations			2010	8,483	308	27.5	308		386	29
30	Architect Fees - HVAC Renovations			2010	16,500	600	27.5	600		750	30
31	30 Sleeves for P-Tac Units			2010	5,750						31
32	Elevator Repair			2010	2,818						32
33	New Circulating Pump for 3 A/C Split Systems			2011	5,201	607	5	607		607	33
34	New Boilers for Annex Building			2011	22,332	744	5	744		744	34
35	Install Circuits, Outlets, and Floodlights			2011	5,477						35
36											36

*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.

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Related Party Allocations - See Supplemental Schedules		\$	\$		\$	\$	\$	37
38									38
39	Allocations - Extended Care Consulting	2007	202	10		10		51	39
40	Allocations - Extended Care Consulting	2009	121	6		6		18	40
41	Allocations - Extended Care Consulting	2010	1,186	59		59		119	41
42	Allocations - Extended Care Consulting	2011	427	21		21		21	42
43									43
44	Allocations - Extended Care Consulting / 2201 Main LLC	2002	20,019	513		513		4,769	44
45	Allocations - Extended Care Consulting / 2201 Main LLC	2002	16,537	1,511		1,511		12,105	45
46	Allocations - Extended Care Consulting / 2201 Main LLC	2003	19,488	1,781		1,781		14,265	46
47	Allocations - Extended Care Consulting / 2201 Main LLC	2005	968	103		103		555	47
48	Allocations - Extended Care Consulting / 2201 Main LLC	2009	175	9		9		26	48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,423,406	\$ 10,372		\$ 10,372	\$	\$ 40,441	70

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$22,837	\$2,572	\$2,572		5 - 7	\$5,008	71
72	Current Year Purchases					5 - 7		72
73	Fully Depreciated Assets							73
74	See Supplemental	181,712	6,232	6,232		5	173,099	74
75	TOTALS	\$204,549	\$8,804	\$8,804			\$178,107	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	Extended Care Consulting			\$14,130	\$221	\$221		5	\$13,910	76
77										77
78										78
79										79
80	TOTALS			\$14,130	\$221	\$221			\$13,910	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$1,656,612	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$19,397	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$19,397	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$232,458	85

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

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

G. Construction-in-Progress

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

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

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

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Building Company (Non-Related)			
Prior			
Current			
Total	-	-	-
Related Party 2 - Extended Care Consulting			
Prior	128,952	440	125,822
Current	144	14	14
Total	129,096	454	125,836
Related Party 3 - Extended Care Consulting / 2201 Main LLC			
Prior	5,544	554	4,925
Current			
Total	5,544	554	4,925
Related Party 4 - Extended Care Consulting - Matrix Software			
Prior	47,072	5,224	42,338
Current			
Total	47,072	5,224	42,338
Total	181,712	6,232	173,099

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Oak Park Building Partnerhsip
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:		204	11/01/99	\$ 744,606			3
4	Additions							4
5								5
6	See Supp.				566			6
7	TOTAL		204		\$ 745,172			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: \$ 49,484Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- | | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | /2012 | \$ |
| 13. | /2013 | \$ |
| 14. | /2014 | \$ |

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Various	\$	\$ 18,735	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 18,735	21

- * If there is an option to buy the building, please provide complete details on attached schedule.
- ** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 14 Supplemental Schedule - Building Rental

Vendor	Description	Amount
Care Consultants of Illinois	Off-Site Storage	566
TAG Properties	Office Rent	20,916
TAG Properties	Office Rent - Non Allowable	(20,916)
Total		<u>566</u>

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Description	Amount
GE Capital	Copier	8,757
Hughes Enterprises	Medical Equipment	10,776
Vent Lease	Medical Equipment	9,309
Accelerated Care Plus	Medical Equipment	12,865
Unlimited Advacare	Medical Equipment	150
Meikem Supply	Medical Equipment	2,340
Mail Finance	Postage Meter	715
Extended Care Consulting	Various	145
Care Consultants of Illinois	Various	460
Alloc. - Extended Care Consulting		3,967
Total		<u>49,484</u>

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

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
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.
- SEE ACCOUNTANTS' COMPILATION REPORT

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 - 03	hrs	\$		\$ 203,347	\$		\$ 203,347	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			100,010			100,010	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			187,651			187,651	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				208,605		208,605	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					80,158		80,158	12
13	Other (specify): See Supplemental	39 - 03				3,029			3,029	13
14	TOTAL			\$		\$ 494,037	\$ 288,763		\$ 782,800	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 16 Supplemental Schedule

IL478-2471

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$		1
2	Cash-Patient Deposits	37,639		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 722,626)	2,969,271		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	70,112		6
7	Other Prepaid Expenses	670		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	438,998		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,516,690	\$	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	143,205		15
16	Equipment, at Historical Cost	50,370		16
17	Accumulated Depreciation (book methods)	(13,520)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 180,055	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,696,745	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,082,464	\$	26
27	Officer's Accounts Payable	37,622		27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	95,637		29
30	Accrued Salaries Payable	165,024		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	660,290		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	8,920,502		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,961,539	\$	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)	\$ 11,961,539	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (8,264,794)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,696,745	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Real Estate Escrow Account	438,998	
Total	438,998	-
Line 23 - Other Long Term Assets		
Total	-	-
Line 36 - Other Current Liabilities		
Due to Related Parties	8,920,502	
Total	8,920,502	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,232,759)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,232,759)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(7,032,035)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (7,032,035)	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)	\$ (8,264,794)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center, LLC

0044602

Report Period Beginning: 01/01/11

Ending:

12/31/11

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

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

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 9,031,059	1
2	Discounts and Allowances for all Levels	(1,219,673)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,811,386	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,316,355	6
7	Oxygen	834	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,317,189	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	144,367	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	24,922	20
21	Other Medical Services	5,290	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 174,579	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,127	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,127	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	57,727	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 57,727	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,362,008	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,263,723	31
32	Health Care	3,362,644	32
33	General Administration	8,954,352	33
	B. Capital Expense		
34	Ownership	1,681,388	34
	C. Ancillary Expense		
35	Special Cost Centers	782,800	35
36	Provider Participation Fee	349,136	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,394,043	40
41	Income before Income Taxes (line 30 minus line 40)**	(7,032,035)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (7,032,035)	43

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

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

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

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

Page 19 Supplemental Schedule

IL478-2471

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	2,039	2,068	\$ 85,002	\$ 41.10	1
2	Assistant Director of Nursing	1,891	1,970	64,409	32.69	2
3	Registered Nurses	13,338	14,737	402,637	27.32	3
4	Licensed Practical Nurses	38,073	41,785	1,054,872	25.25	4
5	CNAs & Orderlies	93,510	106,319	1,141,111	10.73	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,180	5,808	95,903	16.51	8
9	Activity Director	1,915	2,115	34,662	16.39	9
10	Activity Assistants	7,298	8,156	80,985	9.93	10
11	Social Service Workers	5,223	5,549	98,127	17.68	11
12	Dietician					12
13	Food Service Supervisor	1,975	2,174	40,811	18.77	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,926	6,743	69,228	10.27	15
16	Dishwashers	11,743	12,974	122,801	9.47	16
17	Maintenance Workers	4,105	4,352	83,823	19.26	17
18	Housekeepers	17,913	20,778	228,517	11.00	18
19	Laundry	3,759	4,388	53,858	12.27	19
20	Administrator	2,093	2,102	91,117	43.35	20
21	Assistant Administrator	2,000	2,080	85,574	41.14	21
22	Other Administrative	4,114	4,281	230,284	53.79	22
23	Office Manager					23
24	Clerical	8,174	9,168	166,176	18.13	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	3,470	3,812	57,324	15.04	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	233,739	261,359	\$ 4,287,221 *	\$ 16.40	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	315	\$ 20,878	01 - 03	35
36	Medical Director	Monthly	12,000	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,477	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	315	\$ 43,355		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount				Description	Amount		Description	Amount
Konstantinos A. Stavropoulos	Administrator	0	\$ 10,125				Workers' Compensation Insurance	\$ 159,204		IDPH License Fee	\$ 1,990
Clarence E. Boykin	Administrator	0	80,992				Unemployment Compensation Insurance	141,109		Advertising: Employee Recruitment	2,120
Richard Taylor	Asst. Admin.	0	85,574				FICA Taxes	342,161		Health Care Worker Background Check	4,396
Jakob Bakst	Executive	0	151,138				Employee Health Insurance	203,646		(Indicate # of checks performed)	
Victoria Mattera	Executive	0	79,146				Employee Meals			Patient Background Checks	
							Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	107
							Employee Physicals	0		Licenses and Fees	5,961
							Holiday Expense	2,108		Advertising and Promotion	5,575
							Pension	32,690		Alloc. - Extended Care Consulting	3,640
TOTAL (agree to Schedule V, line 17, col. 1)							Chicago Employer Tax	0			
(List each licensed administrator separately.)				\$	406,975		Other Employee Welfare	1,123		Less: Public Relations Expense	()
B. Administrative - Other										Non-allowable advertising	(5,575)
	Description		Amount							Yellow page advertising	()
			\$								
TOTAL (agree to Schedule V, line 17, col. 3)				\$			TOTAL (agree to Schedule V, line 22, col.8)			\$	18,214
(Attach a copy of any management service agreement)							E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services							Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount								
Extended Care Consulting	Home Office		\$ 308,671						\$	Out-of-State Travel	\$
Personnel Planners	Unemployment Consultant		4,078								
Frost, Ruttenberg & Rothblatt	Accounting		7,357								
Plante & Moran, PLLC	Accounting		11,000							In-State Travel	
Krupnic, Bokar & Kagda	Accounting		3,964								
Denise Carnes	Bookkeeping		1,205								
Elderlife Development	Code Compliance		0								
Blymas, Inc.	Accounting		0							Seminar Expense	1,002
Judy Burnell	Bookkeeping		488							Alloc. - Extended Care Consulting	201
Ron Cournaya	Medicare Cost Report		1,250								
Jared Starr	Medicare Cost Report		1,250								
See Supplemental Schedule			567,127								
TOTAL (agree to Schedule V, line 19, column 3)							TOTAL			\$	
(If total legal fees exceed \$5,000, attach copy of invoices.)				\$	906,390					(agree to Sch. V, line 24, col. 8)	\$ 1,203

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Chad Cournaya	Other Professional	234
HFG	Other Professional	1,337
Boyer & Associates	Other Professional	34,657
Hamlin & Burton Liability	MSP Services	104
Wichman-Klawitter Reporter	Transcriptions	2,914
TAG Properties	Non-Allowable	1,620
Comcast Cable	Computer Maintenance	1,259
Care Consultants of Illinois	Computer Maintenance	15,872
OmniCare of Northern Illinois	Computer Maintenance	120
Clarence Boykin	Computer Maintenance	85
Care Consultants of Illinois	Other Professional	121
American Data	Data Processing	5,809
MDI Achieve	Data Processing	14,733
E Health Data Solutions	Data Processing	4,355
Medifax	Data Processing	271
Extended Care Consulting	Data Processing	7,247
Nebo Systems	Data Processing	73
National Datacare Corporation	Data Processing	2,477
Paycor	Data Processing	9,423
2 C Healthcare Consulting	Legal	1,305
Ashman & Stein	Legal	377,276
Chuhak & Tecson, P.C.	Legal	3,963
Williams Montgomery & Johnson	Legal	1,776
Finkel, Martwick & Colson	Legal	13,381
Hamlin & Burton	Legal	700
Law Office Of Michael Margolies	Legal	4,998
Law Office Of Stephen N. Sher	Legal	996
HFG	Legal	8,508
Mcvey & Parsky, Llc	Legal	3,678
Meyer Magence	Legal	1,326
Statland Law Offices, LLC	Legal	277
SIR Management	Legal	46,232
		567,127

Oak Park Healthcare Center, LLC
Medicaid Cost Report
01/01/11 - 12/31/11

Page 21 Supplemental Schedule - Legal Schedule

Vendor	Invoice Date	Amount	Allowable
SIR Management	01/01/11	3,853	
3 C Healthcare Consulting	01/18/11	1,305	
Ashman & Stein	01/31/11	30,479	
Chuhak & Tecson, P.C.	01/31/11	792	
HFG	01/31/11	560	
SIR Management	02/01/11	3,853	
Ashman & Stein	02/28/11	32,888	
Chuhak & Tecson, P.C.	02/28/11	377	
HFG	02/28/11	1,172	
Law Office Of Stephen N. Sher	02/28/11	674	
Law Office Of Stephen N. Sher	02/28/11	321	
Law Offices Of Michael Z. Margolies	02/28/11	280	
SIR Management	03/01/11	3,853	
Hamlin & Burton	03/22/11	700	700
Ashman & Stein	03/31/11	14,707	
Ashman & Stein	03/31/11	24,746	
Ashman & Stein	03/31/11	(231)	
Ashman & Stein	03/31/11	13,358	
Chuhak & Tecson, P.C.	03/31/11	117	
HFG	03/31/11	411	
HFG	03/31/11	1,263	
Williams Montgomery & Johnson	03/31/11	1,776	
SIR Management	04/01/11	3,853	
Chuhak & Tecson, P.C.	04/30/11	72	
HFG	04/30/11	158	
Mcvey & Parsky, Llc	04/30/11	241	241
SIR Management	05/01/11	3,853	
Chuhak & Tecson, P.C.	05/31/11	180	
HFG	05/31/11	4,003	
Law Offices Of Michael Z. Margolies	05/31/11	70	
SIR Management	06/01/11	3,853	
Ashman & Stein	06/23/11	13,052	
Ashman & Stein	06/30/11	53,135	
Ashman & Stein	06/30/11	23,115	
Chuhak & Tecson, P.C.	06/30/11	900	
Law Offices Of Michael Z. Margolies	06/30/11	3,808	
Mcvey & Parsky, Llc	06/30/11	407	407
SIR Management	07/01/11	3,853	
Ashman & Stein	07/27/11	99,020	
Ashman & Stein	07/31/11	62,934	
Law Offices Of Michael Z. Margolies	07/31/11	140	
SIR Management	08/01/11	3,853	
Ashman & Stein	08/25/11	9,678	
Chuhak & Tecson, P.C.	08/31/11	437	
Chuhak & Tecson, P.C.	08/31/11	160	
Law Offices Of Michael Z. Margolies	08/31/11	700	
SIR Management	09/01/11	3,853	
Ashman & Stein	09/30/11	42	
Chuhak & Tecson, P.C.	09/30/11	220	
Chuhak & Tecson, P.C.	09/30/11	36	
Meyer Magence	09/30/11	63	63
SIR Management	10/03/11	3,853	
Ashman & Stein	10/31/11	356	
Chuhak & Tecson, P.C.	10/31/11	5	
Chuhak & Tecson, P.C.	10/31/11	46	
Chuhak & Tecson, P.C.	10/31/11	324	
HFG	10/31/11	940	
Mcvey & Parsky, Llc	10/31/11	211	211
Meyer Magence	10/31/11	1,263	1,263
SIR Management	11/01/11	3,853	
Mcvey & Parsky, Llc	11/15/11	1,000	
Mcvey & Parsky, Llc	11/30/11	545	545
SIR Management	12/01/11	3,853	
Finkel, Martwick & Colson	12/14/11	13,381	13,381
Chuhak & Tecson, P.C.	12/31/11	72	
Chuhak & Tecson, P.C.	12/31/11	142	
Chuhak & Tecson, P.C.	12/31/11	62	
Chuhak & Tecson, P.C.	12/31/11	10	
Chuhak & Tecson, P.C.	12/31/11	10	
Mcvey & Parsky, Llc	12/31/11	1,275	1,275
Statland Law Offices, LLC	12/31/11	277	
		464,416	18,085

Page 5 Adjustment

446,331

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2) Are there any dues to nursing home associations included on the cost report?

No

If YES, give association name and amount.

N/A

(3) Did the nursing home make political contributions or payments to a political action organization?

No

If YES, have these costs been properly adjusted out of the cost report?

N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 Years

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

\$781

Line

10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

(9) Are you presently operating under a sublease agreement?

YES

X

NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

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.

\$349,136

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

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

Yes

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

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$0

Has any meal income been offset against related costs?

No

Indicate the amount. \$

N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period. \$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

Ln 14

d. Have vehicle usage logs been maintained?

No

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period. \$

N/A

(17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

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

Yes

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT