

		FOR BHF USE					

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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>0042671</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Prairie Village Healthcare Center, Inc.</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>1024 West Walnut</u> <u>Jacksonville</u> <u>62650</u>			
Number City Zip Code			
County: <u>Morgan</u>			
Telephone Number: <u>(217) 245 - 5175</u> Fax # <u>(217) 243 - 4276</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>05/01/97</u>			
Type of Ownership:			
☐ VOLUNTARY, NON-PROFIT		☒ PROPRIETARY	
☐ Charitable Corp.		☐ Individual	
☐ Trust		☐ Partnership	
IRS Exemption Code _____		☐ Corporation	
		☒ "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: _____	
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) _____	
		(Title) _____	
		(Signed) _____ (Date) _____	
		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	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc.

0042671 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>74</u>	Skilled (SNF)	<u>74</u>	<u>27,010</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>52</u>	Intermediate (ICF)	<u>52</u>	<u>18,980</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>126</u>	TOTALS	<u>126</u>	<u>45,990</u>	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>12,601</u>	<u>840</u>	<u>3,087</u>	<u>16,528</u>	8
9	SNF/PED					9
10	ICF	<u>8,855</u>	<u>590</u>		<u>9,445</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,456</u>	<u>1,430</u>	<u>3,087</u>	<u>25,973</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.48%

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 05/01/97

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 05/01/97 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 53 and days of care provided 3,087

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ 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 Prairie Village Healthcare Center, Inc. # 0042671 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	153,279	23,329	6,921	183,529		183,529	135	183,664			1
2	Food Purchase		146,925		146,925		146,925	(1,344)	145,581			2
3	Housekeeping	98,493	12,191		110,684		110,684	153	110,837			3
4	Laundry	37,061	12,442		49,503		49,503	(245)	49,258			4
5	Heat and Other Utilities			100,205	100,205		100,205	481	100,686			5
6	Maintenance	65,087		80,332	145,419		145,419	4,764	150,183			6
7	Other (specify):* Supplemental							655	655			7
8	TOTAL General Services	353,920	194,887	187,458	736,265		736,265	4,599	740,864			8
	B. Health Care and Programs											
9	Medical Director			14,000	14,000		14,000		14,000			9
10	Nursing and Medical Records	1,015,823	42,618	9,185	1,067,626		1,067,626	(151)	1,067,475			10
10a	Therapy	39,221			39,221		39,221		39,221			10a
11	Activities	44,542	535		45,077		45,077		45,077			11
12	Social Services	36,101		4,398	40,499		40,499		40,499			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,135,687	43,153	27,583	1,206,423		1,206,423	(151)	1,206,272			16
	C. General Administration											
17	Administrative	60,963			60,963		60,963	6,353	67,316			17
18	Directors Fees											18
19	Professional Services			231,644	231,644		231,644	(156,767)	74,877			19
20	Dues, Fees, Subscriptions & Promotions			15,079	15,079		15,079	(4,851)	10,228			20
21	Clerical & General Office Expenses	71,596	14,094	848,440	934,130		934,130	(771,204)	162,926			21
22	Employee Benefits & Payroll Taxes			269,595	269,595		269,595	(4,228)	265,367			22
23	Inservice Training & Education			985	985		985		985			23
24	Travel and Seminar			1,959	1,959		1,959	69	2,028			24
25	Other Admin. Staff Transportation			14,385	14,385		14,385	227	14,612			25
26	Insurance-Prop.Liab.Malpractice			156,976	156,976		156,976	6,124	163,100			26
27	Other (specify):* Supplemental							10,648	10,648			27
28	TOTAL General Administration	132,559	14,094	1,539,063	1,685,716		1,685,716	(913,629)	772,087			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,622,166	252,134	1,754,104	3,628,404		3,628,404	(909,181)	2,719,223			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.

Page 3 Supplemental Schedule

HFS 3745 (N-4-99)

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			6,189	6,189		6,189	60,435	66,624			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			39,658	39,658		39,658	139,175	178,833			32
33	Real Estate Taxes							22,565	22,565			33
34	Rent-Facility & Grounds			291,590	291,590		291,590	(291,450)	140			34
35	Rent-Equipment & Vehicles			9,085	9,085		9,085	1,780	10,865			35
36	Other (specify):* Supplemental							12,420	12,420			36
37	TOTAL Ownership			346,522	346,522		346,522	(55,075)	291,447			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		144,753	499,703	644,456		644,456	626	645,082			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			171,592	171,592		171,592		171,592			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		144,753	671,295	816,048		816,048	626	816,674			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,622,166	396,887	2,771,921	4,790,974		4,790,974	(963,630)	3,827,344			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

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Prairie Village Healthcare Center, LLC: MIP			12,420
Total	-	-	12,420

Line 43 Detailed

Total	-	-	-
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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	(682)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,474)	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	(761)	21		18
19	Entertainment				19
20	Contributions	(250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(805,504)	21		24
25	Fund Raising, Advertising and Promotional	(6,216)	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>	(71,459)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (886,346)		\$	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)	(77,284)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (77,284)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (963,630)		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	Other Income	\$ (25)	21	1
2	Bank Charges	(20,761)	21	2
3	Other Expenses	(338)	21	3
4	Accounting Fees-PY Reversals to CY Expense	(22,801)	19	4
5	Non-Allowable Legal Fees	(16,662)	19	5
6				6
7				7
8				8
9				9
10				10
11	Prairie Village Healthcare Center, LLC			11
12	Accounting / Audit Fee	(8,250)	19	12
13	Bank Service Charges	(66)	21	13
14	Amortization	(2,556)	31	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	(71,459)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	135	0	0	0	0	0	0	0	0	135	1
2	Food Purchase	(1,474)	0	130	0	0	0	0	0	0	0	0	(1,344)	2
3	Housekeeping	0	0	274	0	(121)	0	0	0	0	0	0	153	3
4	Laundry	0	0	0	0	(245)	0	0	0	0	0	0	(245)	4
5	Heat and Other Utilities	0	0	481	0	0	0	0	0	0	0	0	481	5
6	Maintenance	0	0	1,381	3,654	(271)	0	0	0	0	0	0	4,764	6
7	Other (specify):*	0	0	0	655	0	0	0	0	0	0	0	655	7
8	TOTAL General Services	(1,474)	0	2,401	4,309	(637)	0	0	0	0	0	0	4,599	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	(151)	0	0	0	0	0	0	(151)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	(151)	0	0	0	0	0	0	(151)	16
	C. General Administration													
17	Administrative	0	0	1,442	4,911	0	0	0	0	0	0	0	6,353	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(47,713)	8,250	(117,304)	0	0	0	0	0	0	0	0	(156,767)	19
20	Fees, Subscriptions & Promotions	(6,466)	0	1,615	0	0	0	0	0	0	0	0	(4,851)	20
21	Clerical & General Office Expenses	(827,455)	66	5,981	50,204	0	0	0	0	0	0	0	(771,204)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(4,228)	0	0	0	0	0	0	0	(4,228)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	69	0	0	0	0	0	0	0	0	69	24
25	Other Admin. Staff Transportation	0	0	227	0	0	0	0	0	0	0	0	227	25
26	Insurance-Prop.Liab.Malpractice	0	5,694	430	0	0	0	0	0	0	0	0	6,124	26
27	Other (specify):*	0	0	0	10,648	0	0	0	0	0	0	0	10,648	27
28	TOTAL General Administration	(881,634)	14,010	(107,540)	61,535	0	0	0	0	0	0	0	(913,629)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(883,108)	14,010	(105,139)	65,844	(788)	0	0	0	0	0	0	(909,181)	29

Summary B

12/31/11

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	0	55,974	4,643	0	(182)	0	0	0	0	0	0	60,435	30
31	Amortization of Pre-Op. & Org.	(2,556)	2,556	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(682)	135,908	3,949	0	0	0	0	0	0	0	0	139,175	32
33	Real Estate Taxes	0	21,853	712	0	0	0	0	0	0	0	0	22,565	33
34	Rent-Facility & Grounds	0	(291,450)	0	0	0	0	0	0	0	0	0	(291,450)	34
35	Rent-Equipment & Vehicles	0	0	1,780	0	0	0	0	0	0	0	0	1,780	35
36	Other (specify):*	0	12,420	0	0	0	0	0	0	0	0	0	12,420	36
37	TOTAL Ownership	(3,238)	(62,739)	11,084	0	(182)	0	0	0	0	0	0	(55,075)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	626	0	0	0	0	0	0	626	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	626	0	0	0	0	0	0	626	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(886,346)	(48,729)	(94,055)	65,844	(344)	0	0	0	0	0	0	(963,630)	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.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER 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.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 291,450	Prairie Village Healthcare Center, LLC	100.00%	\$	\$ (291,450)	1
2	V	32	Interest	714	Prairie Village Healthcare Center, LLC	100.00%		(714)	2
3	V	19	Accounting		Prairie Village Healthcare Center, LLC	100.00%	8,250	8,250	3
4	V	21	Bank Fees		Prairie Village Healthcare Center, LLC	100.00%	66	66	4
5	V	26	Property Insurance		Prairie Village Healthcare Center, LLC	100.00%	5,694	5,694	5
6	V	30	Depreciation		Prairie Village Healthcare Center, LLC	100.00%	55,974	55,974	6
7	V	31	Amortization		Prairie Village Healthcare Center, LLC	100.00%	2,556	2,556	7
8	V	32	Interest		Prairie Village Healthcare Center, LLC	100.00%	136,622	136,622	8
9	V	33	Real Estate Taxes		Prairie Village Healthcare Center, LLC	100.00%	21,853	21,853	9
10	V	36	Mortgage Insurance Premium		Prairie Village Healthcare Center, LLC	100.00%	12,420	12,420	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 292,164			\$ 243,435	\$ * (48,729)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Prairie Village Healthcare Center, Inc.

0042671

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	Sherwin I. Ray	32.97%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Jakob Bakst	32.97%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3	Eric Rothner	31.88%	Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4	Joe Zimmerman	2.17%	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	Prairie Village			12
13			Tri-State Nursing and Rehab	Lansing, IL	Healthcare Ctr	Jacksonville, IL	Bldg. Company	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 Nursing Center	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%	\$ 135	\$ 135	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	130	130	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	274	274	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	481	481	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	1,381	1,381	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	1,442	1,442	20
21	V	19	Professional Fees	120,000	Extended Care Consulting, LLC	100.00%	2,696	(117,304)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	1,615	1,615	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	5,981	5,981	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	69	69	24
25	V	25	Other Staff Admin. Transport.		Extended Care Consulting, LLC	100.00%	227	227	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	430	430	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	4,643	4,643	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	3,949	3,949	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	712	712	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	1,780	1,780	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			\$ 120,000			\$ 25,945	\$ * (94,055)	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%	\$ 3,654	\$ 3,654	15
16	V	06	Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	655	655	17
18	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%			18
19	V	17	Administrative		Extended Care Consulting, LLC	100.00%	4,911	4,911	19
20	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	50,204	50,204	20
21	V	21	Office and Clerical	10,488	Extended Care Consulting, LLC	100.00%	10,488		21
22	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	9,483	9,483	22
23	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	1,165	1,165	23
24	V	22	Employee Benefits	4,228	Extended Care Consulting, LLC	100.00%		(4,228)	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			\$ 14,716			\$ 80,560	\$ * 65,844	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	\$	Xcel Supply, LLC	100.00%	\$		15
16	V	03	Housekeeping	1,984	Xcel Supply, LLC	100.00%	1,863	(121)	16
17	V	04	Laundry	4,031	Xcel Supply, LLC	100.00%	3,786	(245)	17
18	V	06	Repairs and Maintenance	4,470	Xcel Supply, LLC	100.00%	4,199	(271)	18
19	V	10	Nursing	2,496	Xcel Supply, LLC	100.00%	2,345	(151)	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	2,998	Xcel Supply, LLC	100.00%	2,816	(182)	23
24	V	39	Ancillary	5,165	Xcel Supply, LLC	100.00%	5,791	626	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			\$ 21,144			\$ 20,800	\$ * (344)	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	\$ 29,877	CCS VEBA	100.00%	\$ 29,877	\$	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			\$ 29,877			\$ 29,877	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	Joe Zimmerman	Administrative	Administrative	2.17%	See Schedule	0.78	1.95%	Salary	\$ 2,729	17 - 7	1
2	Adam Vales	Relative	Clerical		See Attached	0.18	0.00	Alloc. Sal	316	22 - 7	2
3	G. Matt Silvers	Relative	Administrative		See Attached	0.07	0.00	Alloc. Sal	277	17 - 7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 3,322		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			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 Prairie Village Healthcare Center, Inc. # 0042671 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	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,332,501	31	\$ 6,942	\$	25,973	\$ 135	1
2	02	Food	Patient Days	1,332,501	31	6,677		25,973	130	2
3	03	Housekeeping	Patient Days	1,332,501	31	14,059		25,973	274	3
4	05	Utilities	Patient Days	1,332,501	31	24,674		25,973	481	4
5	06	Maintenance	Patient Days	1,332,501	31	70,833		25,973	1,381	5
6	17	Administrative	Patient Days	1,332,501	31	74,000		25,973	1,442	6
7	19	Professional Fees	Patient Days	1,332,501	31	138,332		25,973	2,696	7
8	20	Dues and Subscriptions	Patient Days	1,332,501	31	82,842		25,973	1,615	8
9	21	Office and Clerical	Patient Days	1,332,501	31	306,863		25,973	5,981	9
10	24	Seminar and Travel	Patient Days	1,332,501	31	4,580		25,973	89	10
11	25	Other Staff Admin. Transpor.	Patient Days	1,332,501	31	11,637		25,973	227	11
12	26	Insurance	Patient Days	1,332,501	31	22,043		25,973	430	12
13	30	Depreciation	Patient Days	1,332,501	31	238,204		25,973	4,643	13
14	32	Interest	Patient Days	1,332,501	31	202,602		25,973	3,949	14
15	33	Real Estate Taxes	Patient Days	1,332,501	31	36,524		25,973	712	15
16	35	Rent - Equipment and Auto	Patient Days	1,332,501	31	90,286		25,973	1,760	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,331,098	\$		\$ 25,945	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	06	Maintenance	Patient Days	1,332,501	31	\$ 187,474	\$ 187,474	25,973	\$ 3,654	1
2	06	Maintenance	Direct Allocation	1	1			1		2
3	07	Employee Benefits	Patient Days	1,332,501	31	33,619		25,973	655	3
4	07	Employee Benefits	Direct Allocation	1	1			1		4
5	17	Administrative	Patient Days	1,332,501	31	251,959	251,959	25,973	4,911	5
6	21	Office and Clerical	Patient Days	1,332,501	31	2,575,611	2,575,611	25,973	50,204	6
7	21	Office and Clerical	Direct Allocation	1	1	10,488	10,488	1	10,488	7
8	27	Employee Benefits	Patient Days	1,332,501	31	486,522		25,973	9,483	8
9	27	Employee Benefits	Direct Allocation	1	1	1,165		1	1,165	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					\$ 3,546,838	\$ 3,025,532		\$ 80,560	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	\$	\$	1	\$	1
2	03	Housekeeping	Direct Allocation	1	1	1,863		1	1,863	2
3	04	Laundry	Direct Allocation	1	1	3,786		1	3,786	3
4	06	Repairs and Maintenance	Direct Allocation	1	1	4,199		1	4,199	4
5	10	Nursing	Direct Allocation	1	1	2,345		1	2,345	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	2,816		1	2,816	9
10	39	Ancillary	Direct Allocation	1	1	5,791		1	5,791	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					\$ 20,800	\$		\$ 20,800	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc. # 0042671 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	\$ 29,877	\$	1	\$ 29,877	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					\$ 29,877	\$		\$ 29,877	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	Heartland Bank		X	Mortgage - HUD Loan	\$16,072.41	11/01/03	\$ 2,830,700	\$ 2,458,121	10/01/33	5.5000	\$ 136,622	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Bank / HFG		X	Line of Credit							39,658	6
7	Extended Care Consulting	X		Line of Credit							3,949	7
8												8
9	TOTAL Facility Related				\$16,072.41		\$ 2,830,700	\$ 2,458,121			\$ 180,229	9
	B. Non-Facility Related*											
10	Interest Income		X								(682)	10
11	Interest Income - Bldg. Part.		X								(714)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,396)	14
15	TOTALS (line 9+line14)						\$ 2,830,700	\$ 2,458,121			\$ 178,833	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 12,420 Line # 36 - 07

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

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

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.			\$	20,527	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.)			\$	21,392	2																				
3. Under or (over) accrual (line 2 minus line 1).			\$	865	3																				
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	21,700	4																				
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5																				
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6																				
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	22,565	7																				
Real Estate Tax History:																									
Real Estate Tax Bill for Calendar Year:		2006	27,034	8	<table><tr><td></td><td colspan="2">FOR BHF USE ONLY</td><td></td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2010</td><td>\$</td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr><tr><td>16</td><td colspan="2">AMOUNT TO USE FOR RATE CALCULATION \$</td><td>16</td></tr></table>		FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2010	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$		16
	FOR BHF USE ONLY																								
13	FROM R. E. TAX STATEMENT FOR 2010	\$	13																						
14	PLUS APPEAL COST FROM LINE 5	\$	14																						
15	LESS REFUND FROM LINE 6	\$	15																						
16	AMOUNT TO USE FOR RATE CALCULATION \$		16																						
		2007	21,455	9																					
		2008	22,669	10																					
		2009	20,324	11																					
		2010	20,680	12																					
2011 Tax Accrual = \$20,680 * 1.05 = \$21,700																									
Extended Care Consulting, LLC (Allocation) - \$712																									

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 Prairie Village Healthcare Center, Inc. COUNTY Morgan
FACILITY IDPH LICENSE NUMBER 0042671
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)
<u>Tax Index Number</u>		<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	<u>09-17-100-012</u>	<u>Long Term Care Facility</u>	\$ <u>20,679.84</u>	\$ <u>20,679.84</u>
2.	<u>Allocation</u>	<u>Extended Care Consulting, LLC</u>	\$ <u>126,481.18</u>	\$ <u>993.91</u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS			\$ <u><u>147,161.02</u></u>	\$ <u><u>21,673.75</u></u>

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.

X. BUILDING AND GENERAL INFORMATION:

- A. Square Feet: 27,028

B. General Construction Type: Exterior Brick Frame Steel

Number of Stories 1
- 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:

1		2		3		4	
A. Land.		Use	Square Feet	Year Acquired	Cost		
1		Facility	8,686	1997	\$ 170,000	1	
2		Ext. Care Consult.			6,444	2	
3		TOTALS	8,686		\$ 176,444	3	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Village Healthcare Center, Inc.# 0042671

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	126		1997		\$ 1,114,539	\$ 28,577	39	\$ 28,577	\$	\$ 413,206	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Prairie Village Healthcare Center (Operating Entity)										9
10											10
11	Various			2002	4,490	165	27.5	165		1,494	11
12	Various			2003	13,083	224	15 - 27.5	224		4,901	12
13	Various			2004	5,343	190	27.5	190		1,536	13
14	Various			2005	4,475	298	15	298		1,938	14
15	Various			2006	13,021	523	15 - 27.5	523		2,832	15
16	Various			2007	7,421	389	15 - 27.5	389		1,713	16
17	Bathroom / Water Lines / Faucets / Conduits / Lights			2009	6,987	250	27.5	250		717	17
18	Handrail / Bumper / Kickplates / Base / Draperies			2009	4,390	463	5	463		1,501	18
19	Fire Supression			2010	4,857	177	27.5	177		331	19
20	Bathroom Flooring			2010	2,750	100	27.5	100		188	20
21	Phone System			2011	5,707	285	10	285		285	21
22	Outside Patio			2011	3,725	41	15	41		41	22
23											23
24											24
25	Prairie Village Healthcare Center, LLC (Building Partnership)										25
26											26
27	Various			1997	487,113	12,490	39	12,490		176,989	27
28	Various			1998	185,832	4,765	39	4,765		65,097	28
29	Various			1999	3,549	91	39	91		1,096	29
30	Various			2000	9,164	333	27.5	333		3,769	30
31	Various			2001	54,531	1,983	27.5	1,983		21,361	31
32	New Roof / Fire Supression System / Hood System			2008	128,307	4,666	27.5	4,666		14,920	32
33	Concrete Sidewalks			2008	5,860	391	15	391		1,367	33
34	Windows			2009	63,595	2,313	27.5	2,313		5,878	34
35	Concrete Pad for Bathroom			2010	14,295	366	39	366		626	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		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Related Party Allocations - See Supplemental Schedules		\$	\$		\$	\$	\$	37
38									38
39	Allocations - Extended Care Consulting	2007	90	4		4		22	39
40	Allocations - Extended Care Consulting	2009	54	3		3		8	40
41	Allocations - Extended Care Consulting	2010	526	26		26		53	41
42	Allocations - Extended Care Consulting	2011	189	9		9		9	42
43									43
44	Allocations - Extended Care Consulting / 2201 Main LLC	2002	8,880	228		228		2,116	44
45	Allocations - Extended Care Consulting / 2201 Main LLC	2002	7,335	670		670		5,369	45
46	Allocations - Extended Care Consulting / 2201 Main LLC	2003	8,645	790		790		6,328	46
47	Allocations - Extended Care Consulting / 2201 Main LLC	2005	430	46		46		246	47
48	Allocations - Extended Care Consulting / 2201 Main LLC	2009	77	4		4		12	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)		\$ 2,169,260	\$ 60,860		\$ 60,860	\$	\$ 735,949	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	\$ 204,890	\$ 2,534	\$ 2,534	\$	5 - 7	\$ 202,740	71
72	Current Year Purchases	2,998	550	550		5 - 7	550	72
73	Fully Depreciated Assets							73
74	See Supplemental	149,603	2,582	2,582		5 - 7	145,783	74
75	TOTALS	\$ 357,491	\$ 5,666	\$ 5,666	\$		\$ 349,073	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			\$ 6,267	\$ 98	\$ 98	\$	5	\$ 6,170	76
77										77
78										78
79										79
80	TOTALS			\$ 6,267	\$ 98	\$ 98	\$		\$ 6,170	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,709,462	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 66,624	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 66,624	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)	\$ 1,091,192	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.

Prairie Village Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Prairie Village Healthcare Center, LLC			
Prior	69,000	-	69,000
Current			
Total	69,000	-	69,000
Related Party 2 - Extended Care Consulting			
Prior	57,200	195	55,812
Current	64	6	6
Total	57,264	201	55,818
Related Party 3 - Extended Care Consulting / 2201 Mail LLC			
Prior	2,459	246	2,185
Current			
Total	2,459	246	2,185
Related Party 4 - Extended Care Consulting - Matrix Software			
Prior	20,880	2,317	18,780
Current			
Total	20,880	2,317	18,780
Related Party 5 - Xcel Medical Supply			
Prior		(182)	
Current			
Total	-	(182)	-
Total	149,603	2,582	145,783

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

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

If NO, see instructions.

YESNO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	See Supp.				140			6
7	TOTAL				\$140			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:

YESNO

Terms:*

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

15. Is Movable equipment rental included in building rental?

YESNO
16. Rental Amount for movable equipment: \$10,299Description: See Supplemental Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Various	\$	\$566	17
18					18
19					19
20					20
21	TOTAL		\$	\$566	21

10. Effective dates of current rental agreement:

Beginning

Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending

Annual Rent

12. /2012\$

13. /2013\$

14. /2014\$

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Prairie Village Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 14 Supplemental Schedule - Building and Fixed Equipment

Vendor	Description	Amount
Kiel Perigren	Off-Site Storage Rental	140
Total		140

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Description	Amount
Flynn Sales & Service	Copier	7,500
Quality Water Solutions	Water Softner	1,380
Pitney Bowes	Postage	602
Digital Copy System	Copier	1,046
Special Care	Medical Equipment	385
Credits		(2,394)
Alloc. - Extended Care Consulting		1,780
Total		10,299

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

YES

X

NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

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

(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	\$		\$ 211,564	\$		\$ 211,564	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			38,586			38,586	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			204,650			204,650	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				128,456		128,456	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					16,297		16,297	12
13	Other (specify): See Supplemental	39 - 03				44,903			44,903	13
14	TOTAL			\$		\$ 499,703	\$ 144,753		\$ 644,456	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	\$	\$ 126	1
2	Cash-Patient Deposits	18,967	18,967	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 452,353)	2,412,823	2,412,823	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,436	33,436	6
7	Other Prepaid Expenses	10,437	22,568	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	2,220	2,220	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,477,883	\$ 2,490,140	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		170,000	13
14	Buildings, at Historical Cost		1,114,539	14
15	Leasehold Improvements, at Historical Cost	79,812	1,032,058	15
16	Equipment, at Historical Cost	204,325	273,325	16
17	Accumulated Depreciation (book methods)	(220,767)	(994,076)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	33,695	730,909	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 97,065	\$ 2,326,755	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,574,948	\$ 4,816,895	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,204,666	\$ 1,207,416	26
27	Officer's Accounts Payable	21,613	21,613	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	72,955	72,955	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		21,700	32
33	Accrued Interest Payable		11,264	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	1,317,924	1,197,330	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,617,158	\$ 2,532,278	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,458,121	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)	\$	\$ 2,458,121	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,617,158	\$ 4,990,399	46
47	TOTAL EQUITY(page 18, line 24)	\$ (42,210)	\$ (173,504)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,574,948	\$ 4,816,895	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (833,831)	1
2	Restatements (describe):		2
3	Post Cost Report Accounting Adjustments	681,114	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (152,717)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	110,507	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)	\$ 110,507	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)	\$ (42,210)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Prairie Village Healthcare Center, Inc.**# **0042671**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**

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,320,034	1
2	Discounts and Allowances for all Levels	(1,202,480)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,117,554	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,390,858	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,390,858	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	122,564	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 122,564	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	682	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 682	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	269,823	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 269,823	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,901,481	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	736,265	31
32	Health Care	1,206,423	32
33	General Administration	1,685,716	33
	B. Capital Expense		
34	Ownership	346,522	34
	C. Ancillary Expense		
35	Special Cost Centers	644,456	35
36	Provider Participation Fee	171,592	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,790,974	40
41	Income before Income Taxes (line 30 minus line 40)**	110,507	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 110,507	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	1,963	2,087	\$ 66,751	\$ 31.98	1
2	Assistant Director of Nursing	1,701	1,935	42,372	21.90	2
3	Registered Nurses	8,196	8,949	183,441	20.50	3
4	Licensed Practical Nurses	14,916	16,474	305,164	18.52	4
5	CNAs & Orderlies	36,508	39,712	397,320	10.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,525	3,279	39,221	11.96	8
9	Activity Director	1,980	2,065	21,175	10.25	9
10	Activity Assistants	2,629	2,783	23,367	8.40	10
11	Social Service Workers	1,945	2,115	36,101	17.07	11
12	Dietician					12
13	Food Service Supervisor	2,373	2,748	39,018	14.20	13
14	Head Cook					14
15	Cook Helpers/Assistants	4,602	5,305	46,671	8.80	15
16	Dishwashers	7,393	7,975	67,590	8.48	16
17	Maintenance Workers	5,635	6,021	65,087	10.81	17
18	Housekeepers	10,144	11,620	98,493	8.48	18
19	Laundry	3,887	4,321	37,061	8.58	19
20	Administrator	1,967	2,015	60,963	30.25	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,805	4,157	71,596	17.22	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,630	1,975	20,775	10.52	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	113,799	125,536	\$ 1,622,166 *	\$ 12.92	34

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		\$ 6,921	01 - 03	35
36	Medical Director		14,000	09 - 03	36
37	Medical Records Consultant		860	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant		4,725	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		4,398	12 - 03	45
46	Other(specify)				46
47	<u>Pyschiatrist Consultant</u>		3,600	10 - 03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 34,504		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

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

** See instructions.

XIX. SUPPORT SCHEDULES			
A. Administrative Salaries		Ownership	
Name	Function	%	Amount
Kiel S. Peregrin	Administrator	0	\$ 60,963
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 60,963
B. Administrative - Other			
Description			Amount
			\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type	Amount	
Extended Care Consulting	Home Office	\$ 120,000	
Personnel Planners	Unemployment Consultant	2,570	
Frost, Ruttenberg & Rothblatt	Accounting	1,607	
Plante & Moran, PLLC	Accounting	15,900	
Krupnic, Bokar & Kagda	Accounting	2,464	
Denise Carnes	Bookkeeping	305	
Elderlife Development	Code Compliance	0	
Blymas, Inc.	Accounting	3,761	
Judy Burnell	Bookkeeping	25	
Ron Cournaya	Medicare Cost Report	1,250	
Jared Starr	Medicare Cost Report	1,250	
See Supplemental Schedule		82,512	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 231,644
D. Employee Benefits and Payroll Taxes			
Description	Amount		
Workers' Compensation Insurance	\$ 59,317		
Unemployment Compensation Insurance	50,984		
FICA Taxes	129,882		
Employee Health Insurance	19,094		
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Physicals	655		
Holiday Expense	1,237		
Other Employee Welfare	4,198		
TOTAL (agree to Schedule V, line 22, col.8)		\$ 265,367	
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #	Amount	
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description	Amount		
IDPH License Fee	\$ 1,990		
Advertising: Employee Recruitment	1,414		
Health Care Worker Background Check (Indicate # of checks performed)	2,746		
Patient Background Checks			
Dues and Subscriptions	688		
Licenses and Fees	1,775		
Advertising and Promotion	6,216		
Alloc. - Extended Care Consulting	1,615		
Less: Public Relations Expense	()		
Non-allowable advertising	(6,216)		
Yellow page advertising	()		
TOTAL (agree to Sch. V, line 20, col. 8)		\$ 10,228	
G. Schedule of Travel and Seminar**			
Description	Amount		
Out-of-State Travel	\$		
In-State Travel			
Seminar Expense	1,959		
Alloc. - Extended Care Consulting	69		
Entertainment Expense	()		
(agree to Sch. V, line 24, col. 8)			
TOTAL	\$ 2,028		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Prairie Village Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Adapasoft	Other Professional	515
Care Consultants of Illinois	Other Professional	730
Extended Care Consulting	Other Professional	131
Care Consultants of Illinois	Computer Maintenance	20,049
American Data	Data Processing	5,267
MDI Achieve	Data Processing	4,633
E Health Data Solutions	Data Processing	6,715
Medifax	Data Processing	362
Extended Care Consulting	Data Processing	1,064
Nebo Systems	Data Processing	110
National Datacare Corporation	Data Processing	2,447
Paycor	Data Processing	4,765
Care Consultants of Illinois	Legal	5,461
Chuhak & Tecson	Legal	6,029
HFG	Legal	3,894
Ostrow, Reisen, Berk & Abrams	Legal	473
McVey & Parksy	Legal	1,000
Meyer Magence	Legal	9,398
Myers, Carden & Sax	Legal	9,191
Statland Law Offices	Legal	278
		82,512

Prairie Village Healthcare Center, Inc.
Medicaid Cost Report
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Page 21 Supplemental Schedule - Legal Schedule

Vendor	Invoice Date	Amount	Allowable
Chuhak & Tecson	01/31/11	267	
Meyer Magence	01/31/11	250	250
Chuhak & Tecson	02/28/11	356	
Chuhak & Tecson	03/18/11	292	
Chuhak & Tecson	03/31/11	108	
Chuhak & Tecson	03/31/11	137	
Meyer Magence	03/31/11	63	63
Meyer Magence	03/31/11	1,500	1,500
Meyer Magence	04/15/11	63	63
Myers Carden & Sax	04/25/11	721	721
Ostrow Reisin Berk & Abra	04/29/11	947	947
K & L Gates	04/30/11	1,819	
Chuhak & Tecson	04/30/11	72	
Chuhak & Tecson	04/30/11	50	
Meyer Magence	04/30/11	63	63
Myers Carden & Sax	04/30/11	1,242	1,242
K & L Gates	05/31/11	3,642	
Chuhak & Tecson	05/31/11	180	
Chuhak & Tecson	05/31/11	14	
Meyer Magence	05/31/11	1,750	1,750
Myers Carden & Sax	05/31/11	467	467
Myers Carden & Sax	06/14/11	3,195	3,195
Chuhak & Tecson	06/30/11	900	
Chuhak & Tecson	06/30/11	142	
Chuhak & Tecson	06/30/11	344	
Meyer Magence	06/30/11	1,772	1,772
Myers Carden & Sax	06/30/11	375	375
Myers Carden & Sax	07/15/11	342	342
Chuhak & Tecson	07/31/11	160	
Chuhak & Tecson	07/31/11	432	
Chuhak & Tecson	07/31/11	62	
Chuhak & Tecson	07/31/11	43	
Ostrow Reisin Berk & Abrams - Refund	07/31/11	(474)	(474)
Myers Carden & Sax	07/31/11	4,287	4,287
Myers Carden & Sax	07/31/11	(1,438)	(1,438)
Chuhak & Tecson	08/31/11	36	
Chuhak & Tecson	08/31/11	10	
Chuhak & Tecson	08/31/11	474	
Meyer Magence	08/31/11	3,188	3,188
Chuhak & Tecson	09/30/11	36	
Chuhak & Tecson	09/30/11	36	
Chuhak & Tecson	09/30/11	130	
Meyer Magence	09/30/11	188	188
Chuhak & Tecson	10/31/11	324	
Chuhak & Tecson	10/31/11	46	
Chuhak & Tecson	10/31/11	288	
Meyer Magence	10/31/11	438	438
McVey & Parsky, LLC	11/15/11	1,000	
Chuhak & Tecson	11/30/11	72	
Chuhak & Tecson	11/30/11	10	
Meyer Magence	11/30/11	63	63
Statland Law Offices	12/22/11	277	
Chuhak & Tecson	12/31/11	441	
Meyer Magence	12/31/11	63	63
Chuhak & Tecson	11/31/11	565	
HFG	Various	3,894	
		35,724	19,062

Page 5 Adjustment

16,662

Prairie Village Healthcare Center, Inc.
Medicaid Cost Report
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Page 21 Supplemental Schedule - Seminar Schedule

Payee	Topic	Attendee	Location	Amount
Illinois Nurisng Home	Continuing Education Units	Kelly Rothering	Springfield, IL	195
Kiel Peregrin	2011 Annual Convention and Trade Show	Kelly Rothering	Springfield, IL	55
Healthcare Enrichment	Nursing Documentation Low & Ethics	Jan Primm	Springfield, IL	65
Care Consultants of IL	OZ/OSHA Compliance 2012	Kiel Peregrin	Springfield, IL	199
Care Consultants of IL	IHCA Annual Convention and Trade Show	Maria Phillips	Peoria, IL	361
Care Consultants of IL	IHCA Annual Convention and Trade Show	Alissa Foster	Peoria, IL	361
Care Consultants of IL	IHCA Annual Convention and Trade Show	Rita Moore	Peoria, IL	361
Care Consultants of IL	IHCA Annual Convention and Trade Show	Lisa McEvers	Peoria, IL	361
Alloc - Extended Care Consulting				69

2,028

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

(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

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