

		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: 0048405

Facility Name: WEST CHICAGO TERRACE OPERATOR LLC

Address: 928 JOLIET ROAD WEST CHICAGO 60185
Number City Zip Code

County: DUPAGE

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

HFS ID Number:

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

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

X

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name) AVRUM WEINFELD

(Title) CFO

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT)

(Print Name and Title) BOB KAGDA VICE PRESIDENT

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

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

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

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC

0048405 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	120	Intermediate (ICF)	120	43,800	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	120	TOTALS	120	43,800	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	41,190	1,159		42,349	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,190	1,159		42,349	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.69%

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

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

NONE

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

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

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

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

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/01/2006 NO ☐

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	178,925	18,279	11,880	209,084		209,084		209,084			1
2	Food Purchase		209,933		209,933		209,933	(631)	209,302			2
3	Housekeeping	170,659	22,659		193,318		193,318		193,318			3
4	Laundry	77,090	15,932	213	93,235		93,235		93,235			4
5	Heat and Other Utilities			110,148	110,148		110,148	261	110,409			5
6	Maintenance	89,444	17,345	46,413	153,202		153,202	4,636	157,838			6
7	Other (specify):*			21,121	21,121		21,121	48	21,169			7
8	TOTAL General Services	516,118	284,148	189,775	990,041		990,041	4,314	994,355			8
	B. Health Care and Programs											
9	Medical Director			17,000	17,000		17,000		17,000			9
10	Nursing and Medical Records	1,426,985	50,168	8,770	1,485,923		1,485,923		1,485,923			10
10a	Therapy	160,324			160,324		160,324		160,324			10a
11	Activities	123,225	2,401	7,787	133,413		133,413		133,413			11
12	Social Services	28,771			28,771		28,771		28,771			12
13	CNA Training											13
14	Program Transportation			16,997	16,997		16,997		16,997			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,739,305	52,569	50,554	1,842,428		1,842,428		1,842,428			16
	C. General Administration											
17	Administrative	82,063		39,000	121,063		121,063	60,646	181,709			17
18	Directors Fees											18
19	Professional Services			50,607	50,607		50,607	1,468	52,075			19
20	Dues, Fees, Subscriptions & Promotions			21,495	21,495		21,495	(5,967)	15,528			20
21	Clerical & General Office Expenses	138,974	21,559	90,410	250,943		250,943	(49,682)	201,261			21
22	Employee Benefits & Payroll Taxes			333,693	333,693		333,693		333,693			22
23	Inservice Training & Education			1,358	1,358		1,358	7	1,365			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			13,869	13,869		13,869	783	14,652			25
26	Insurance-Prop.Liab.Malpractice			59,266	59,266		59,266	830	60,096			26
27	Other (specify):*			39,358	39,358		39,358	(31,645)	7,713			27
28	TOTAL General Administration	221,037	21,559	649,056	891,652		891,652	(23,560)	868,092			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,476,460	358,276	889,385	3,724,121		3,724,121	(19,246)	3,704,875			29

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

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

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
1	DIETARY	
	DIETITIAN CONSULTANT XVIII B 35-2	11,880
	REPAIRS & MAINTENANCE	0
		0
		11,880
3	HOUSEKEEPING	
		0
		0
		0
4	LAUNDRY	
	EQUIPMENT REPAIRS & MAINTENANCE	213
		0
		213
5	HEAT & OTHER UTILITIES	
	GAS HEAT	23,021
	ELECTRICITY	39,600
	WATER	47,527
	CABLE TV - LOBBY	0
		0
		110,148
6	MAINTENANCE	
	GROUNDS MAINTENANCE	9,572
	PAINTING & DECORATING	3,282
	BUILDING REPAIRS	0
	MAINTENANCE TRAVEL	0
	EQUIPMENT MAINTENANCE & REPAIR	25,532
	ELEVATOR MAINTENANCE & REPAIR	0
	OUTSIDE LABOR	0
	EXTERMINATING SERVICE	2,364
	FIRE SERVICE	5,663
		0
		0
		0
		0
		46,413
7	OTHER	
	SCAVENGER	21,121
	SECURITY SERVICE	0
		0
		0
		21,121
9	MEDICAL DIRECTOR	
	MEDICAL DIRECTOR FEES XVIII B 36-2	17,000

LINE	SCHED REF	TOTAL
10	NURSING	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	0
	PURCHASED SERVICES	0
	PSYCHO-SOCIAL CONSULTANT XVIII B -2	0
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	0
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	0
	PHARMACY CONSULTANT XVIII B 39-2	5,770
	UTILIZATION REVIEW FEES XVIII B -2	0
	PHYSICIANS XVIII B -2	0
	PSYCHIATRIC XVIII B -2	0
	RN CONSULTANT XVIII B 38-2	0
	DENTAL	3,000
		0
		8,770
10a	THERAPY	
	PHYSICAL THERAPY SERVICES	
	SPEECH THERAPY SERVICES	0
	OCCUPATIONAL THERAPY SERVICES	0
	REHABILITATION CONSULTANT XVIII B -2	0
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	0
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	0
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	0
	SPEECH THERAPY CONSULTANT XVIII B 43-2	0
		0
11	ACTIVITIES	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	7,787
		0
		7,787
12	SOCIAL SERVICES	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	0
	SOCIAL WORKER XVIII B 45-2	0
		0
		0
13	NURSE AIDE TRAINING	
	NURSE AIDE TRAINING COSTS XIII	0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION		
	PATIENT TRANSPORTATION	16,997	16,997
		0	
17	ADMINISTRATIVE		
	MANAGEMENT FEES	XIX B 39,000	39,000
	DIRECTORS FEES		
18	DIRECTORS FEES	0	0
19	PROFESSIONAL SERVICES		
	DATA PROCESSING	XIX C 11,059	
	ADMINISTRATIVE CONSULTANTS	XIX C 0	
	PROFESSIONAL FEES	XIX C 39,548	
		0	50,607
20	FEES,SUBSCRIPTIONS,PROMOTIONS		
	ENTERTAINMENT & MARKETING	VI 19 XIX F 0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F 3,225	
	EMPLOYEE WANT ADS	XIX F	
	CONTRIBUTIONS	VI 20 XIX F 650	
	DUES & SUBSCRIPTIONS	XIX F 7,075	
	LICENSES & PERMITS	XIX F 4,178	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F 0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F 596	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F 0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F 3,271	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F 0	
	PATIENT BACKGROUND CHECKS	XIX F 2,500	
			21,495
21	CLERICAL & GENERAL OFFICE EXPENSES		
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	72	
	EQUIPMENT REPAIR & MAINTENANCE	2,209	
	OUTSIDE CLERICAL SERVICES	66,000	
	PENALTIES / OVERDRAFT CHARGES	VI 18 900	
	HOME OFFICE EXPENSE	0	
	THEFT & DAMAGE LOSS	0	
	TELEPHONE	21,229	
	MESSENGER SERVICE	0	
		0	90,410

LINE		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES	XIX D 189,547	
	UNEMPLOYMENT COMPENSATION	XIX D 39,209	
	WORKERS COMPENSATION INSURANC	XIX D 56,558	
	HOSPITALIZATION INSURANCE	XIX D 10,606	
	EMPLOYEE BENEFITS - OTHER	XIX D 47	
	EMPLOYEE PHYSICAL EXAMS	XIX D 0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D 0	
	PENSION/PROFIT SHARING PLANS	XIX D 37,726	
	CHICAGO HEAD TAX	XIX D 0	
		0	333,693
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS	1,358	
			1,358
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS	XIX G 0	
	TRAVEL	XIX G 0	
			0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF	13,869	
			13,869
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE	59,266	
			59,266
27	OTHER		
	BAD DEBTS	VI 24 39,358	
			39,358

GRAND TOTAL COLUMN 3 OTHER

889,385

WEST CHICAGO TERRACE OPERATOR LLC
SCHEDULES
12/31/2011

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

TOTAL FOOD PURCHASE	209,933
LESS SALES TAX	(631)
NET FOOD	209,302
TOTAL PATIENT CENSUS	42,349
TIME 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	127,047
ADD # EMPLOYEE MEALS/DAY	0
TIME # DAYS	365
TOTAL EMPLOYEE MEALS	0
PATIENT MEALS	127,047
ADD EMPLOYEE MEALS	0
TOTAL MEALS/YEAR	127,047
NET FOOD	209,302
DIVIDE TOTAL MEALS/YEAR	127,047
COST PER MEAL	1.65
TIME EMPLOYEE MEALS	0
EMPLOYEE MEAL RECLASSIFICATION	0
=====	

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			13,411	13,411		13,411	(5,303)	8,108			30
31	Amortization of Pre-Op. & Org.			416	416		416		416			31
32	Interest			8,244	8,244		8,244	1,460	9,704			32
33	Real Estate Taxes			89,028	89,028		89,028	1,411	90,439			33
34	Rent-Facility & Grounds			456,750	456,750		456,750		456,750			34
35	Rent-Equipment & Vehicles			48,416	48,416		48,416	1,375	49,791			35
36	Other (specify):* OFFICE RENT			9,960	9,960		9,960	(9,960)				36
37	TOTAL Ownership			626,225	626,225		626,225	(11,017)	615,208			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			65,700	65,700		65,700		65,700			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			65,700	65,700		65,700		65,700			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,476,460	358,276	1,581,310	4,416,046		4,416,046	(30,263)	4,385,783			45

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

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,242)	30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(631)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties	(900)	21		18
19	Entertainment		20		19
20	Contributions	(3,921)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(39,358)	27		24
25	Fund Raising, Advertising and Promotional	(3,225)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(596)	20		28
29	Other-Attach Schedule SEE PAGE 5A	(10,527)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (65,400)		\$	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)	35,137		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 35,137		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (30,263)		37

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

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

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

ID#0048405

Report Period Beginning:01/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	NON ALLOWABLE PROFESSIONAL FEES	\$ -3362	19	1
2	MARKETING SALARIES	(6,000)	21	2
3	MARKETING VEHICLE RENTAL	(1,165)	35	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(10,527)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(631)	0	0	0	0	0	0	0	0	0	0	(631)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	261	0	0	0	0	0	0	0	261	5
6	Maintenance	0	0	1,945	670	2,021	0	0	0	0	0	0	4,636	6
7	Other (specify):*	0	0	48	0	0	0	0	0	0	0	0	48	7
8	TOTAL General Services	(631)	0	1,993	931	2,021	0	0	0	0	0	0	4,314	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	35,117	5,743	0	19,786	0	0	0	0	0	0	60,646	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,362)	62	4,394	50	324	0	0	0	0	0	0	1,468	19
20	Fees, Subscriptions & Promotions	(7,742)	0	1,748	27	0	0	0	0	0	0	0	(5,967)	20
21	Clerical & General Office Expenses	(6,900)	0	(47,136)	0	4,354	0	0	0	0	0	0	(49,682)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	7	0	0	0	0	0	0	0	0	7	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	666	0	117	0	0	0	0	0	0	783	25
26	Insurance-Prop.Liab.Malpractice	0	0	126	64	640	0	0	0	0	0	0	830	26
27	Other (specify):*	(39,358)	0	3,005	0	4,708	0	0	0	0	0	0	(31,645)	27
28	TOTAL General Administration	(57,362)	35,179	(31,447)	141	29,929	0	0	0	0	0	0	(23,560)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(57,993)	35,179	(29,454)	1,072	31,950	0	0	0	0	0	0	(19,246)	29

Summary B

Facility Name & ID Number	WEST CHICAGO TERRACE OPERATOR LLC	#	0048405	Report Period Beginning:	01/01/2011	Ending:	12/31/2011
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	(6,242)	0	76	863	0	0	0	0	0	0	0	(5,303) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	0	0	0	1,460	0	0	0	0	0	0	0	1,460 32
33	Real Estate Taxes	0	0	0	1,411	0	0	0	0	0	0	0	1,411 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(1,165)	0	1,840	431	269	0	0	0	0	0	0	1,375 35
36	Other (specify):*	0	0	0	(9,960)	0	0	0	0	0	0	0	(9,960) 36
37	TOTAL Ownership	(7,407)	0	1,916	(5,795)	269	0	0	0	0	0	0	(11,017) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(65,400)	35,179	(27,538)	(4,723)	32,219	0	0	0	0	0	0	(30,263) 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
				EKS MANAGEMENT	LINCOLNWOOD	BOOKKEEPING
SCHEDULE ATTACHED		SCHEDULE ATTACHED		6865 FINANCIAL INC	LINCOLNWOOD	MGMT CONSULT
				IME REALTY	LINCOLNWOOD	HOME OFFICE
				EMI ENTERPRISES	LINCOLNWOOD	MGMT CONSULT

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	17	MANAGEMENT FEES	\$ 39,000	6865 FINANCIAL INC	100.00%	\$	\$ (39,000)	1
2	V								2
3	V	17	EMI ENTERPRISES				17,906	17,906	3
4	V	17	PHILIP ESFORMES INC				35,816	35,816	4
5	V	17	MICHAEL ROSEN				17,906	17,906	5
6	V	17	DANIEL WEISS				2,489	2,489	6
7	V	19	ACCOUNTING FEES				62	62	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 39,000			\$ 74,179	\$ * 35,179	14

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	BOOKKEEPING	\$ 66,000	EKS MANAGEMENT	100.00%	\$	\$ (66,000)	15
16	V								16
17	V								17
18	V	6	PAINTERS SALARIES				1,945	1,945	18
19	V	7	SCAVENGER				48	48	19
20	V	17	CFO SALARY				5,743	5,743	20
21	V	19	PROFESSIONAL FEES				4,394	4,394	21
22	V	20	WANT ADS/BACKGR CKS				1,748	1,748	22
23	V	21	OFFICE EXPENSE				18,864	18,864	23
24	V	23	SEMINARS				7	7	24
25	V	25	TRANSPORTATION				666	666	25
26	V	26	INSURANCE				126	126	26
27	V	27	EMPLOYEE BENEFITS				3,005	3,005	27
28	V	30	DEPRECIATION				76	76	28
29	V	35	EQUIPMENT RENT				1,840	1,840	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 66,000			\$ 38,462	\$ * (27,538)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	\$ 9,960	IME REALTY CORP	100.00%	\$	\$ (9,960)	15
16	V								16
17	V	5	UTILITIES				261	261	17
18	V	6	REPAIR & MAINTENANCE				670	670	18
19	V	19	PROFESSIONAL FEES				50	50	19
20	V	20	LICENSES & PERMITS				27	27	20
21	V	26	INSURANCE				64	64	21
22	V	30	DEPRECIATION				863	863	22
23	V	32	INTEREST				1,460	1,460	23
24	V	33	RE TAX				1,411	1,411	24
25	V	35	STORAGE FEES				431	431	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			\$ 9,960			\$ 5,237	\$ * (4,723)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	MANAGEMENT FEES	\$	EMI ENTERPRISES	100.00%	\$	\$	15
16	V								16
17	V	6	DRIVERS SALARIES				2,021	2,021	17
18	V	17	M ESFORMES,OFFICER				9,743	9,743	18
19	V	17	REGIONAL DIR-M ROSEN				300	300	19
20	V	17	MGMT CNSLT-P ESFORMES				9,743	9,743	20
21	V	19	ACCOUNTING FEES				324	324	21
22	V	21	OFFICE				4,354	4,354	22
23	V	25	TRANSPORTATION				117	117	23
24	V	26	INSURANCE				640	640	24
25	V	27	EMPLOYEE BENEFITS				4,708	4,708	25
26	V	35	AUTO LEASE				269	269	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			\$			\$ 32,219	\$ * 32,219	39

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

Facility Name & ID Number	WEST CHICAGO TERRACE OPERATOR	#	0048405	Report Period Beginning:	01/01/2011	Ending:	12/31/2011
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VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	ALLOCATION FROM EMI ENTERPRISES				SCHEDULE				\$		1
2	MORRIS ESFORMES	PRESIDENT	MGMT	48.00	ATTACHED	4	5.00	SALARY	9,743	17-7	2
3	PHILLIP ESFORMES	ADMIN CNSLT	ADMIN	48.00		1	1.51	CNSLT FEE	9,743	17-7	3
4											4
5											5
6	ALLOCATION FROM EKS MANAGEMENT										6
7	FLORA WEISS	O/S CLERICAL	BOOKEEPING	0.00		0.5	0.89	CNSLT FEE	829	21-7	7
8	AVRUM WEINFELD	CFO	FINANCIAL	2.00		3	4.62	SALARY	5,743	17-7	8
9											9
10	6865 FINANCIAL INC										10
11	DANIEL WEISS	ADMIN CNSLT	ADMIN	0.00		0	0.00	CNSLT FEE	2,489	17-7	11
12	PHILIP ESFORMES	ADMIN CNSLT	ADMIN	48.00		2	3.02	CNSLT FEE	35,816	17-7	12
13								TOTAL	\$ 64,363		13

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

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

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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

	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	17	<u>EMI ENTERPRISES</u>	<u>PATIENT DAYS</u>	<u>510,807</u>	<u>10</u>	<u>\$ 216,000</u>	<u>\$</u>	<u>42,349</u>	<u>\$ 17,906</u>	<u>1</u>
2	17	<u>PHILIP ESFORMES INC</u>	<u>PATIENT DAYS</u>	<u>510,807</u>	<u>10</u>	<u>432,000</u>		<u>42,349</u>	<u>35,816</u>	<u>2</u>
3	17	<u>MICHAEL ROSEN</u>	<u>PATIENT DAYS</u>	<u>510,807</u>	<u>10</u>	<u>216,000</u>		<u>42,349</u>	<u>17,906</u>	<u>3</u>
4	17	<u>DANIEL WEISS</u>	<u>PATIENT DAYS</u>	<u>510,807</u>	<u>10</u>	<u>30,000</u>		<u>42,349</u>	<u>2,489</u>	<u>4</u>
5	19	<u>ACCOUNTING FEES</u>	<u>PATIENT DAYS</u>	<u>510,807</u>	<u>10</u>	<u>750</u>		<u>42,349</u>	<u>62</u>	<u>5</u>
6										<u>6</u>
7										<u>7</u>
8										<u>8</u>
9										<u>9</u>
10										<u>10</u>
11										<u>11</u>
12										<u>12</u>
13										<u>13</u>
14										<u>14</u>
15										<u>15</u>
16										<u>16</u>
17										<u>17</u>
18										<u>18</u>
19										<u>19</u>
20										<u>20</u>
21										<u>21</u>
22										<u>22</u>
23										<u>23</u>
24										<u>24</u>
25	TOTALS					<u>\$ 894,750</u>	<u>\$</u>		<u>\$ 74,179</u>	<u>25</u>

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	PAINTERS SALARIES	PATIENT DAYS	847,662	14	\$ 38,929	\$ 38,929	42,349	\$ 1,945	1
2	7	SCAVENGER	PATIENT DAYS	847,662	14	971		42,349	48	2
3	17	CFO SALARY	PATIENT DAYS	847,662	14	114,971	114,971	42,349	5,743	3
4	19	PROFESSIONAL FEES	PATIENT DAYS	847,662	14	87,982	76,534	42,349	4,394	4
5	20	WANT ADS/BACKGR CKS	PATIENT DAYS	847,662	14	35,000		42,349	1,748	5
6	21	OFFICE EXPENSE	PATIENT DAYS	847,662	14	377,586	282,348	42,349	18,864	6
7	23	SEMINARS	PATIENT DAYS	847,662	14	115		42,349	7	7
8	25	TRANSPORTATION	PATIENT DAYS	847,662	14	13,315		42,349	666	8
9	26	INSURANCE	PATIENT DAYS	847,662	14	2,501		42,349	126	9
10	27	EMPLOYEE BENEFITS	PATIENT DAYS	847,662	14	60,163		42,349	3,005	10
11	30	DEPRECIATION	PATIENT DAYS	847,662	14	1,536		42,349	76	11
12	35	EQUIPMENT RENT	PATIENT DAYS	847,662	14	36,848		42,349	1,840	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 769,917	\$ 512,782		\$ 38,462	25

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	RENTAL INCOME	195,459	15	\$ 5,131	\$	9,960	\$ 261	1
2	6	REPAIR & MAINTENANCE	RENTAL INCOME	195,459	15	13,157		9,960	670	2
3	19	PROFESSIONAL FEES	RENTAL INCOME	195,459	15	973		9,960	50	3
4	20	LICENSES & PERMITS	RENTAL INCOME	195,459	15	526		9,960	27	4
5	26	INSURANCE	RENTAL INCOME	195,459	15	1,254		9,960	64	5
6	30	DEPRECIATION	RENTAL INCOME	195,459	15	16,930		9,960	863	6
7	32	INTEREST	RENTAL INCOME	195,459	15	28,650		9,960	1,460	7
8	33	RE TAX	RENTAL INCOME	195,459	15	27,693		9,960	1,411	8
9	35	STORAGE FEES	RENTAL INCOME	195,459	15	8,451		9,960	431	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 102,765	\$		\$ 5,237	25

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	<u>DRIVERS SALARIES</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>\$ 40,460</u>	<u>\$ 40,460</u>	<u>42,349</u>	<u>\$ 2,021</u>	<u>1</u>
2	17	<u>M ESFORMES,OFFICER</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>195,000</u>	<u>195,000</u>	<u>42,349</u>	<u>9,743</u>	<u>2</u>
3	17	<u>REGIONAL DIR-M ROSEN</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>6,000</u>	<u>6,000</u>	<u>42,349</u>	<u>300</u>	<u>3</u>
4	17	<u>MGMT CNSLT-P ESFORMES</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>195,000</u>		<u>42,349</u>	<u>9,743</u>	<u>4</u>
5	19	<u>ACCOUNTING FEES</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>6,480</u>		<u>42,349</u>	<u>324</u>	<u>5</u>
6	21	<u>OFFICE</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>87,144</u>	<u>58,016</u>	<u>42,349</u>	<u>4,354</u>	<u>6</u>
7	25	<u>TRANSPORTATION</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>2,349</u>		<u>42,349</u>	<u>117</u>	<u>7</u>
8	26	<u>INSURANCE</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>12,837</u>		<u>42,349</u>	<u>640</u>	<u>8</u>
9	27	<u>EMPLOYEE BENEFITS</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>94,218</u>		<u>42,349</u>	<u>4,708</u>	<u>9</u>
10	35	<u>AUTO LEASE</u>	<u>PATIENT DAYS</u>	<u>847,662</u>	<u>14</u>	<u>5,423</u>		<u>42,349</u>	<u>269</u>	<u>10</u>
11										<u>11</u>
12										<u>12</u>
13										<u>13</u>
14										<u>14</u>
15										<u>15</u>
16										<u>16</u>
17										<u>17</u>
18										<u>18</u>
19										<u>19</u>
20										<u>20</u>
21										<u>21</u>
22										<u>22</u>
23										<u>23</u>
24										<u>24</u>
25	TOTALS					<u>\$ 644,911</u>	<u>\$ 299,476</u>		<u>\$ 32,219</u>	<u>25</u>

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$				\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	PRIVATE BANK		X	WORKING CAPITAL				1,150,000	05/14/12	3.2500	8,244	6
7	RELATED PARTY	X									1,460	7
8												8
9	TOTAL Facility Related						\$	1,150,000			\$ 9,704	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$	14
15	TOTALS (line 9+line14)						\$	1,150,000			\$ 9,704	15

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

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

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

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

B. Real Estate Taxes

	Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2010 report.		\$	104,000		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	95,528		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(8,472)		3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	97,500		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.		\$	89,028		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2006	87,073	8		
	2007	92,684	9		
	2008	98,652	10		
	2009	99,463	11		
	2010	95,528	12		
THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL					
THE PAYMENT ON LINE 2 APPLIES TO THE 2010 TAX BILL.					

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

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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME WEST CHICAGO TERRACE OPERATOR LLC COUNTY DUPAGE

FACILITY IDPH LICENSE NUMBER 0048405

CONTACT PERSON REGARDING THIS REPORT BOB KAGDA

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

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</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u>04-16-202-008</u>	<u>NURSING HOME</u>	\$ <u>95,528.32</u>	\$ <u>95,528.32</u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </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>95,528.32</u></u>	\$ <u><u>95,528.32</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? YES X 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: 26,898

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (X) (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? (X) (a) Own the Equipment (b) Rent equipment from a Related Organization. (X) (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? (X) YES () NO

If so, please complete the following:

1. Total Amount Incurred: 2,500

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

3. Current Period Amortization: 416

4. Dates Incurred: 11/06

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

XI. OWNERSHIP COSTS:

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

XI. OWNERSHIP COSTS (continued)

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

[illegible]

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

See Page 12A, Line 70 for total

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
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)		\$ 130,893	\$ 3,782		\$ 3,782	\$	\$ 9,361	70

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 39,515	\$ 5,170	\$ 3,951	\$ (1,219)	10 YRS	\$ 15,099	71
72	Current Year Purchases	5,288	5,288	265	(5,023)		265	72
73	Fully Depreciated Assets							73
74	RELATED PARTY		110	110				74
75	TOTALS	\$ 44,803	\$ 10,568	\$ 4,326	\$ (6,242)		\$ 15,364	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 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)	\$ 175,696	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 14,350	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 8,108	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (6,242)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 24,725	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1976	120	11/06	\$ 456,750	5.5	5	3
4	Additions							4
5								5
6								6
7	TOTAL		120		\$ 456,750			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: \$ 20,214
- Description:SEE SCHEDULE ATTACHED
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	FACILITY	09 FORD CARGO VAN	\$ 550.00	\$	17
18	PAINTERS	09 FORD E350SD	850.00		18
19		NISSAN	650.00		19
20		MISC		28,202	20
21	TOTAL		\$ #####	\$ 28,202	21

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

Annual Rent

12. /2012 \$

13. /2013 \$

14. /2014 \$

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

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

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

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

C. CONTRACTUAL INCOME

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

\$

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

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

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

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

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$54,606	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance2,361)	1,670,683		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,818		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	67,577		8
9	Other(specify): RE TAX/INS ESCROW	68,341		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$1,931,025	\$	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	82,884		15
16	Equipment, at Historical Cost	44,803		16
17	Accumulated Depreciation (book methods)	(49,076)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	2,500		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,500)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): REPL RESV/ADV RENT	130,402		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$209,013	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$2,140,038	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$105,334	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,208,614		29
30	Accrued Salaries Payable	85,826		30
31	Accrued Taxes Payable (excluding real estate taxes)	34,295		31
32	Accrued Real Estate Taxes(Sch.IX-B)	97,500		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$1,531,569	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$1,531,569	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$608,469	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$2,140,038	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 581,876	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 581,876	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	91,452	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	(64,859)	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)	\$ 26,593	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)	\$ 608,469	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number WEST CHICAGO TERRACE OPERATOR LLC # 0048405 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,516,965	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,516,965	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,516,965	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	990,041	31
32	Health Care	1,842,428	32
33	General Administration	891,652	33
	B. Capital Expense		
34	Ownership	626,225	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	65,700	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,416,046	40
41	Income before Income Taxes (line 30 minus line 40)**	100,919	41
42	Income Taxes	(9,467)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 91,452	43

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

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

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 58,002	\$ 27.89	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,713	11,990	362,925	30.27	3
4	Licensed Practical Nurses	4,115	4,835	136,333	28.20	4
5	CNAs & Orderlies	55,555	59,682	746,756	12.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,781	9,930	160,324	16.15	8
9	Activity Director					9
10	Activity Assistants	11,286	11,835	123,225	10.41	10
11	Social Service Workers	2,080	2,105	28,771	13.67	11
12	Dietician					12
13	Food Service Supervisor	2,149	2,213	29,264	13.22	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,626	15,054	149,661	9.94	15
16	Dishwashers					16
17	Maintenance Workers	7,255	7,939	89,444	11.27	17
18	Housekeepers	14,681	16,177	170,659	10.55	18
19	Laundry	7,251	8,176	77,090	9.43	19
20	Administrator	2,080	2,080	82,063	39.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,718	12,717	138,974	10.93	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					31
32	Other Health Care <u>SEE ATTACHED</u>	5,955	6,228	122,969	19.74	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	160,325	173,041	\$ 2,476,460 *	\$ 14.31	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	M	\$ 11,880	1-3	35
36	Medical Director	O	17,000	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	5,770	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	7,787	11-3	44
45	Social Service Consultant	E	0	12-3	45
46	Other(specify) <u>DENTAL</u>	S	3,000	10-3	46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)		\$ 45,437		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
MARGARET EBERSPACHER	ADMINISTRATOR	0	\$ 82,063	Workers' Compensation Insurance		\$ 56,558	IDPH License Fee	\$ 1,990
				Unemployment Compensation Insurance		39,209	Advertising: Employee Recruitment	0
				FICA Taxes		189,547	Health Care Worker Background Check	0
				Employee Health Insurance		10,606	(Indicate # of checks performed)	
				Employee Meals		0	Patient Background Checks	2,500
				Illinois Municipal Retirement Fund (IMRF)*			TRUST/FRANCHISE/CONTRIB/ETC	3,921
				EMPLOYEE BENEFITS - OTHER		47	MARKETING/ADV/PROMO	3,821
							LICENSES/DUES/SUBSCRIPTIONS	9,263
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 82,063	PENSION/PROFIT SHARING PLANS		37,726	MGMT CO ALLOC	1,775
(List each licensed administrator separately.)							TRUST/FRANCHISE/CONTRIB/ETC	(3,921)
B. Administrative - Other							Less: Public Relations Expense	(0)
Description			Amount				Non-allowable advertising	(3,225)
6865 FINANCIAL INC MANAGEMENT FEE			\$ 39,000				Yellow page advertising	(596)
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 39,000	TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
(Attach a copy of any management service agreement)						\$ 333,693		\$ 15,528
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
								0
							Seminar Expense	
								0
SEE SCHEDULE ATTACHED			50,607				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)			\$ 50,607	TOTAL			(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)						\$	TOTAL	\$

* Attach copy of IMRF notifications

**See instructions.

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

	1	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			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9						N/A							
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. IL COUNCIL ON LONG TERM CARE \$7,075

(3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line 10-2

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? YES If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 65,700
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 0 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? NO
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____

c. What percent of all travel expense relates to transportation of nurses and patients? 5%

d. Have vehicle usage logs been maintained? NO

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? NO

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

g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A

(17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____

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

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