

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0050716 Facility Name: Boulevard Care Nursing & Rehab Address: 3405 S. Michigan Avenue Chicago 60616 County: Cook Telephone Number: (312) 791-0035 Fax # (312) 791-0626 HFS ID Number: Date of Initial License for Current Owners: 12/16/09 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: Edward N. Slack, CPA Telephone Number: (847) 628 - 8796 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 01/01/12 to 12/31/12 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) (Title) Paid Preparer (Signed) (Print Name and Title) Edward N. Slack, CPA Partner, Health and Human Services (Firm Name & Address) Plante & Moran, PLLC 2155 Point Boulevard, Suite 200 Elgin, Illinois 60123 (Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417 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 Boulevard Care Nursing & Rehab

0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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>155</u>	Skilled (SNF)	<u>155</u>	<u>56,730</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>155</u>	TOTALS	<u>155</u>	<u>56,730</u>	7

B. Census-For the entire report period.						
	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>46,199</u>	<u>325</u>	<u>3,720</u>	<u>50,244</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>46,199</u>	<u>325</u>	<u>3,720</u>	<u>50,244</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.57%

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 05/01/87

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 05/01/87 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 155 and days of care provided 2,599

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

Facility Name & ID Number Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	202,730	51,461	15,576	269,767		269,767	(4,473)	265,294			1
2	Food Purchase		263,532		263,532		263,532	500	264,032			2
3	Housekeeping	113,626	38,266		151,892		151,892	500	152,392			3
4	Laundry	56,324	14,368		70,692		70,692		70,692			4
5	Heat and Other Utilities			114,642	114,642		114,642	723	115,365			5
6	Maintenance	96,261		134,542	230,803		230,803	9,557	240,360			6
7	Other (specify):* See Supplemental	47,109			47,109		47,109	1,230	48,339			7
8	TOTAL General Services	516,050	367,627	264,760	1,148,437		1,148,437	8,037	1,156,474			8
	B. Health Care and Programs											
9	Medical Director			10,500	10,500		10,500		10,500			9
10	Nursing and Medical Records	2,022,464	113,189	9,756	2,145,409		2,145,409	(523)	2,144,886			10
10a	Therapy	108,515			108,515		108,515		108,515			10a
11	Activities	87,538	8,724	2,399	98,661		98,661	(243)	98,418			11
12	Social Services	214,967	16,570	4,056	235,593		235,593		235,593			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	2,433,484	138,483	26,711	2,598,678		2,598,678	(766)	2,597,912			16
	C. General Administration											
17	Administrative	217,043			217,043		217,043	17,582	234,625			17
18	Directors Fees											18
19	Professional Services			282,538	282,538		282,538	(155,778)	126,760			19
20	Dues, Fees, Subscriptions & Promotions			23,747	23,747		23,747	(3,161)	20,586			20
21	Clerical & General Office Expenses	224,588	20,540	381,881	627,009		627,009	(254,148)	372,861			21
22	Employee Benefits & Payroll Taxes			658,568	658,568		658,568	(6,844)	651,724			22
23	Inservice Training & Education			91	91		91		91			23
24	Travel and Seminar			3,449	3,449		3,449	233	3,682			24
25	Other Admin. Staff Transportation			15,557	15,557		15,557	866	16,423			25
26	Insurance-Prop.Liab.Malpractice			308,021	308,021		308,021	1,022	309,043			26
27	Other (specify):* See Supplemental							25,385	25,385			27
28	TOTAL General Administration	441,631	20,540	1,673,852	2,136,023		2,136,023	(374,843)	1,761,180			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,391,165	526,650	1,965,323	5,883,138		5,883,138	(367,572)	5,515,566			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.

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security	47,109		
Allocation - Extended Care Consulting: Emp. Ben.			1,230
Total	47,109	-	1,230
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Allocation - Extended Care Consulting: Emp. Ben.			25,385
Total	-	-	25,385

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule - Other Admin. Staff Transportation

Payee	Amount	Allowable
		-
Care Consultants of Illinois	14,654	14,654
David Mashiach	748	748
Nicole Esposito	70	70
Sheryle Schreiber	60	60
Antone Jackowski	25	25
Alloc. - Extended Care Consulting	866	866
	<u>16,423</u>	<u>16,423</u>

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			13,836	13,836		13,836	11,278	25,114			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			13,859	13,859		13,859	(7,602)	6,257			32
33	Real Estate Taxes			170,230	170,230		170,230	589	170,819			33
34	Rent-Facility & Grounds			134,055	134,055		134,055	(134,055)				34
35	Rent-Equipment & Vehicles			30,775	30,775		30,775	1,118	31,893			35
36	Other (specify):* See Supplement											36
37	TOTAL Ownership			362,755	362,755		362,755	(128,672)	234,083			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		137,116	281,437	418,553		418,553	(1,533)	417,020			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			381,700	381,700		381,700		381,700			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		137,116	663,137	800,253		800,253	(1,533)	798,720			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,391,165	663,766	2,991,215	7,046,146		7,046,146	(497,777)	6,548,369			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(12,124)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(766)	1		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	(750)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(353,884)	21		24
25	Fund Raising, Advertising and Promotional	(6,954)	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 See Supplemental	(171,937)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (546,415)		\$	30

BHF USE ONLY									
48		49		50		51		52	

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)	48,638		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 48,638		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (497,777)		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	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	RE Tax Refund Add-Back - 2007 / 2009	\$ (1,705)	33	1
2	Other Income	(464)	21	2
3	Jury Duty Income	(34)	10	3
4	Patient Clothing	(243)	11	4
5	Bank Charges	(13,283)	21	5
6	Collection Expense	(408)	21	6
7	Deprciation Adjustment	4,007	30	7
8	Non-Allowable Legal	(25,752)	19	8
9	TAG Properties	(8,055)	34	9
10				10
11				11
12	Boulevard Property, LLC			12
13	Interest Expense	(126,000)	32	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	(171,937)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Boulevard Care Nursing & Rehab# 0050716

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	(766)	0	262	0	0	(3,969)	0	0	0	0	0	(4,473)	1
2	Food Purchase	0	0	500	0	0	0	0	0	0	0	0	500	2
3	Housekeeping	0	0	500	0	0	0	0	0	0	0	0	500	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	723	0	0	0	0	0	0	0	0	723	5
6	Maintenance	0	0	2,864	6,693	0	0	0	0	0	0	0	9,557	6
7	Other (specify):*	0	0	0	1,230	0	0	0	0	0	0	0	1,230	7
8	TOTAL General Services	(766)	0	4,849	7,923	0	(3,969)	0	0	0	0	0	8,037	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	(34)	0	0	0	0	(489)	0	0	0	0	0	(523)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(243)	0	0	0	0	0	0	0	0	0	0	(243)	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	(277)	0	0	0	0	(489)	0	0	0	0	0	(766)	16
	C. General Administration													
17	Administrative	0	0	3,094	14,488	0	0	0	0	0	0	0	17,582	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(25,752)	0	(130,026)	0	0	0	0	0	0	0	0	(155,778)	19
20	Fees, Subscriptions & Promotions	(6,954)	0	3,793	0	0	0	0	0	0	0	0	(3,161)	20
21	Clerical & General Office Expenses	(368,789)	0	12,947	101,694	0	0	0	0	0	0	0	(254,148)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(6,844)	0	0	0	0	0	0	0	(6,844)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	233	0	0	0	0	0	0	0	0	233	24
25	Other Admin. Staff Transportation	0	0	866	0	0	0	0	0	0	0	0	866	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,022	0	0	0	0	0	0	0	0	1,022	26
27	Other (specify):*	0	0	0	25,385	0	0	0	0	0	0	0	25,385	27
28	TOTAL General Administration	(401,495)	0	(108,071)	134,723	0	0	0	0	0	0	0	(374,843)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(402,538)	0	(103,222)	142,646	0	(4,458)	0	0	0	0	0	(367,572)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	4,007	0	7,271	0	0	0	0	0	0	0	0	11,278	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(138,124)	126,000	4,522	0	0	0	0	0	0	0	0	(7,602)	32
33	Real Estate Taxes	(1,705)	0	2,294	0	0	0	0	0	0	0	0	589	33
34	Rent-Facility & Grounds	(8,055)	(126,000)	0	0	0	0	0	0	0	0	0	(134,055)	34
35	Rent-Equipment & Vehicles	0	0	1,118	0	0	0	0	0	0	0	0	1,118	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(143,877)	0	15,205	0	0	0	0	0	0	0	0	(128,672)	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	(1,053)	(480)	0	0	0	0	(1,533)	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	(1,053)	(480)	0	0	0	0	(1,533)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(546,415)	0	(88,017)	142,646	0	(5,511)	(480)	0	0	0	0	(497,777)	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	\$ 126,000	Boulevard Property, LLC	100.00%	\$	\$ (126,000)	1
2	V	30	Depreciation		Boulevard Property, LLC	100.00%			2
3	V	32	Interest		Boulevard Property, LLC	100.00%	126,000	126,000	3
4	V	33	Real Estate Taxes	153,837	Boulevard Property, LLC	100.00%	153,837		4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 279,837			\$ 279,837	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Boulevard Care Nursing & Rehab

0050716

Report Period Beginning:

01/01/12

Ending:

12/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Eric Rothner	90.00%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Rothner Family Grandchildren Trust	10.00%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3			Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	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				10
11			Snow Vally Nursing and Rehab	Lisle, IL				11
12			South Suburban Rehabilitation Center	Chicago, IL	Boulevard			12
13			Tri-State Nursing and Rehab	Lansing, IL	Property, LLC	Chicago, 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 Healthcare	Indianapolos, 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%	\$ 262	\$	262
16	V	02	Food		Extended Care Consulting, LLC	100.00%	500		500
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	500		500
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	723		723
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	2,864		2,864
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	3,094		3,094
21	V	19	Professional Fees	134,400	Extended Care Consulting, LLC	100.00%	4,374		(130,026)
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,793		3,793
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	12,947		12,947
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	233		233
25	V	25	Other Staff Admin. Transport.		Extended Care Consulting, LLC	100.00%	866		866
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	1,022		1,022
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	7,271		7,271
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	4,522		4,522
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	2,294		2,294
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	1,118		1,118
31	V								
32	V								
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$ 134,400			\$ 46,383	\$ *	(88,017)

* 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%	\$ 6,693	\$ 6,693	15
16	V	06	Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	1,230	1,230	17
18	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%			18
19	V	10	Nursing		Extended Care Consulting, LLC	100.00%			19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	14,488	14,488	20
21	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	101,694	101,694	21
22	V	21	Office and Clerical	16,929	Extended Care Consulting, LLC	100.00%	16,929		22
23	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	21,346	21,346	23
24	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	4,039	4,039	24
25	V	22	Employee Benefits	6,844	Extended Care Consulting, LLC	100.00%		(6,844)	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			\$ 23,773			\$ 166,419	\$ * 142,646	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	22	Health Insurance	\$ 152,312	CCS VEBA	100.00%	\$ 152,312	\$	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			\$ 152,312			\$ 152,312	\$ *	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	1	Dietary	\$ 14,177	Care Centers Health Systems, Inc.	100.00%	\$ 10,208	\$ (3,969)	15
16	V	10	Nursing	1,747	Care Centers Health Systems, Inc.	100.00%	1,258	(489)	16
17	V	39	Ancillary	3,761	Care Centers Health Systems, Inc.	100.00%	2,708	(1,053)	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			\$ 19,685			\$ 14,174	\$ * (5,511)	39

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary	\$ 275,248	Tricare Rehab	100.00%	\$ 274,768	\$ (480)	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			\$ 275,248			\$ 274,768	\$ * (480)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Relative	Clerical	0	See Attached	0.76	1.90%	Alloc. Sal	\$ 1,381	22 - 7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,381		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 Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

Ending: 12/31/12

(847) 491 - 9565

Facility Name & ID Number Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	06	Maintenance	Patient Days	1,364,178	31	\$ 181,713	\$ 181,713	50,244	\$ 6,693	1
2	06	Maintenance	Direct Allocation	1	1			1		2
3	07	Employee Benefits	Patient Days	1,364,178	31	33,386		50,244	1,230	3
4	07	Employee Benefits	Direct Allocation	1	1			1		4
5	17	Administrative	Patient Days	1,364,178	31	393,362	393,362	50,244	14,488	5
6	21	Office and Clerical	Patient Days	1,364,178	31	2,761,089	2,761,089	50,244	101,694	6
7	21	Office and Clerical	Direct Allocation	1	1	16,929	16,929	1	16,929	7
8	27	Employee Benefits	Patient Days	1,364,178	31	579,570		50,244	21,346	8
9	27	Employee Benefits	Direct Allocation	1	1	4,039		1	4,039	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					\$ 3,970,088	\$ 3,353,093		\$ 166,419	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nursing & Rehab # 0050716 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	\$ 152,312	\$	1	\$ 152,312	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					\$ 152,312	\$		\$ 152,312	25

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

()

Ending: 12/31/12

(708) 449 - 9700

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	HFG		X	Line of Credit								5,851	6
7	CMS		X	Interest on Overpayments								8,008	7
8	Alloc. - Extended Care	X		Line of Credit								4,522	8
9	TOTAL Facility Related						\$				\$	18,381	9
	B. Non-Facility Related*												
10													10
11													11
12	Interest Income		X									(12,124)	12
13													13
14	TOTAL Non-Facility Related						\$				\$	(12,124)	14
15	TOTALS (line 9+line14)						\$				\$	6,257	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 0

Line #

N/A

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

(See instructions.)

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 2011 report.		\$	186,877	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.)		\$	179,532	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(7,345)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	186,099	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.)		\$	16,393	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 \$ 32,263 For 07/09 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(24,328)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	170,819	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	187,322	8	
		2008	187,182	9	
		2009	172,135	10	
		2010	177,978	11	
		2011	177,238	12	
2012 Real Estate Tax Accrual = \$177,238 * 1.05 = \$186,099		13	FOR BHF USE ONLY		
Extended Care Consulting, LLC (Allocation) - \$2,294		14	FROM R. E. TAX STATEMENT FOR 2011 \$		13
		15	PLUS APPEAL COST FROM LINE 5 \$		14
		16	LESS REFUND FROM LINE 6 \$		15
		17	AMOUNT TO USE FOR RATE CALCULATION \$		16

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Boulevard Care Nursing & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050716

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 17-34-119-001-0000	Long Term Care Facility	\$ 52,471.37	\$ 52,471.37
2. 17-34-119-002-0000	Long Term Care Facility	\$ 8,861.65	\$ 8,861.65
3. 17-34-119-003-0000	Long Term Care Facility	\$ 87,569.44	\$ 87,569.44
4. 17-34-119-004-0000	Long Term Care Facility	\$ 8,511.65	\$ 8,511.65
5. 17-34-119-005-0000	Long Term Care Facility	\$ 9,911.74	\$ 9,911.74
6. 17-34-119-006-0000	Long Term Care Facility	\$ 9,911.74	\$ 9,911.74
7. Allocation	Extended Care Consulting, LLC	\$ 127,119.67	\$ 1,822.33
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 304,357.26	\$ 179,059.92

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 10 Supplemental Schedule

Vendor	Description	Amount
Appeal Costs		
Finkel, Martwick & Colson, P.C.	2007 Real Estate Taxes	3,500
Finkel, Martwick & Colson, P.C.	2009 Real Estate Taxes	4,737
Finkel, Martwick & Colson, P.C.	2011 Real Estate Taxes	5,155
First Real Estate	Appraisal Services	3,000
Total - Line 5 Total		16,393
Refunds		
Cook County	2007 Real Estate Tax Refund	14,002
Cook County	2009 Real Estate Tax Refund	18,261
Total		32,263
Refund Adjustment		
Appeal Costs		16,393
Real Estate Tax Refund		32,263
Appeal Costs		16,393
Remainder		15,870
1/2 of Remainder		7,935
Total - Line 6 Total		24,328

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 43,293

B. General Construction Type: Exterior Brick Frame Steel

Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

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

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	51,000	1995	\$ 90,114	1
2	Ext. Care Consult.			11,755	2
3	TOTALS	51,000		\$ 101,869	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nursing & Rehab

0050716

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	155		1995	1971	\$ 3,646,146	\$	27.5	\$	\$	\$ 2,895,474	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1987	4,236						9
10	Various			1988	10,046						10
11	Various			1989	5,250						11
12	Various			1990	7,780						12
13	Various			1991	16,578						13
14	Various			1992	21,502						14
15	Various			1993	25,871						15
16	Various			1994	13,356						16
17	Various			1995	12,270						17
18	Various			1996	15,797						18
19	Various			1997	7,187						19
20	Various			1998	17,815						20
21	Various			1999	6,043						21
22	Various			2000	235,020						22
23	Various			2001	61,023						23
24	Various			2002	146,838						24
25	Various			2003	206,808						25
26	Various			2004	117,077						26
27	Various			2005	1,500						27
28	Various			2006	18,167						28
29	Various			2007	7,963						29
30	Various			2008	12,185						30
31	Nurse Station & Dining Room (Baseboard, Chair Rails, Ceiling)			2009	146,005						31
32	Install A/C Circuits & Outlets - Care Plan Office			2009	2,400						32
33	Install Camera System			2009	5,725						33
34	Wall Air Conditioners			2009	5,124						34
35	Hot Water Tank Repair			2010	5,494	200	27.5	200		591	35
36	Tuckpointing			2010	5,950	216	27.5	216		640	36

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

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

See Page 12A, Line 70 for total

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 Boiler Repair	2010	\$ 3,582	\$ 130	27.5	\$ 130	\$	\$ 385	37
38 Supply & Installation of Ejection Pumps	2010	5,400		27.5				38
39 Laundry Chute Enclosure	2010	15,000	545	27.5	545		1,341	39
40 Supply & Installation of Ejection Pumps	2010	9,150		27.5				40
41 Supply & Installation of Ejection Pumps	2010	14,550	1,058	27.5	1,058		2,513	41
42 Fire Damper Installation	2010	34,950	1,271	27.5	1,271		2,807	42
43 Heat Start Up and Repairs	2010	4,187	152	27.5	152		336	43
44 Tile	2010	5,482	199	27.5	199		407	44
45 Linen Chute Repair	2010	2,942	588	5	588		1,446	45
46 Walk In Frezer and Cooler	2010	6,702	1,340	5	1,340		2,960	46
47 Bathrooms Tile and Installation	2011	16,313	593	27.5	593		1,137	47
48 Exhaust Fan	2011	3,730	136	27.5	136		260	48
49 Boiler Repair	2011	10,158	369	27.5	369		616	49
50 Iron Fence Repair	2011	3,000	109	27.5	109		173	50
51 Iron Fence Repair	2011	2,700	98	27.5	98		115	51
52 Electric Switch Panel for Sump Pumps	2011	3,660	133	27.5	133		211	52
53 Hot Water Heater	2011	8,000	291	27.5	291		339	53
54 Building - Carpentry, Drywall, HVAC, Electrical	2012	64,000	2,133	27.5	2,133		2,133	54
55 Architectural Work - Basement	2012	5,695	190	27.5	190		190	55
56 Install Fire Alary Systems and Photo Detectors	2012	9,760	296	27.5	296		296	56
57 Call System	2012	10,703	291	27.5	291		291	57
58 Tile - Kitchen	2012	8,202	174	27.5	174		174	58
59 Tile - Basement Hallway	2012	2,640	56	27.5	56		56	59
60 Elevator - Furnish and Install New Door, Rollers, Hatch Door	2012	15,818	336	27.5	336		336	60
61 Architectural Work - Basement	2012	7,385	157	27.5	157		157	61
62 Install Wiring From Generator for new E-Stop	2012	7,500	136	27.5	136		136	62
63 Install New Sprinkler Heads	2012	4,861	88	27.5	88		88	63
64 Emergency Panel Replacement	2012	14,121		5				64
65 Nurse Call System	2012	10,703		5				65
66								66
67								67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 5,098,050	\$ 11,285		\$ 11,285	\$	\$ 2,915,608	70

SEE ACCOUNTANTS' COMPILATION REPORT

**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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,098,050	\$ 11,285		\$ 11,285	\$	\$ 2,915,608	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5	Allocations - Extended Care Consulting	2007	169	8	20	8		51	5
6	Allocations - Extended Care Consulting	2009	101	5	20	5		20	6
7	Allocations - Extended Care Consulting	2010	994	50	20	50		149	7
8	Allocations - Extended Care Consulting	2011	358	18	20	18		35	8
9	Allocations - Extended Care Consulting	2012	118	6	20	6		6	9
10									10
11	Allocations - Extended Care Consulting / 2201 Main LLC	2002	16,199	415	39	415		4,275	11
12	Allocations - Extended Care Consulting / 2201 Main LLC	2002	13,382	1,223	10	1,223		11,018	12
13	Allocations - Extended Care Consulting / 2201 Main LLC	2003	15,770	1,441	10	1,441		12,985	13
14	Allocations - Extended Care Consulting / 2201 Main LLC	2005	784	83	10	83		532	14
15	Allocations - Extended Care Consulting / 2201 Main LLC	2009	141	7	10	7		28	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	TOTAL (lines 1 thru 33)		\$ 5,146,066	\$ 14,541		\$ 14,541	\$	\$ 2,944,707	34

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	\$23,137	\$1,440	\$1,440	\$	5 - 7	\$2,583	71
72	Current Year Purchases	35,236	5,117	5,117		5	5,117	72
73	Fully Depreciated Assets							73
74	See Supplemental	307,143	2,874	2,874			302,815	74
75	TOTALS	\$365,516	\$9,431	\$9,431	\$		\$310,515	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	Alloc. - Extended Care			5,708	1,142	1,142		5	5,708	77
78										78
79										79
80	TOTALS			\$5,708	\$1,142	\$1,142	\$		\$5,708	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)	\$5,619,159	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$25,114	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$25,114	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)	\$3,260,930	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Boulevard Property, LLC			
Prior	155,000	-	155,000
Current			
Total	155,000	-	155,000
Related Party 2 - Extended Care Consulting			
Prior	3,808	381	1,456
Current	104,395		104,395
Total	108,203	381	105,851
Related Party 3 - Extended Care Consulting / 2201 Mail LLC			
Prior	4,486	449	4,434
Current			
Total	4,486	449	4,434
Related Party 4 - Extended Care Consulting - Matrix Software			
Prior	39,454	2,044	37,530
Current			
Total	39,454	2,044	37,530
Total	307,143	2,874	302,815

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. ☒ 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:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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: \$ 21,960 Description: 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	Van	\$ 827.79	\$ 9,933	17
18					18
19					19
20					20
21	TOTAL		\$ 827.79	\$ 9,933	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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* 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

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 14 Supplemental Schedule - Building and Fixed Equipment

Vendor	Description	Amount
TAG Properties	Office Lease	8,055
Pg. 5 ADJ - TAG Properties		(8,055)
Total		-

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Description	Amount
Hughes Enterprises, Inc.	Copier	9,600
Care Consultants of Illinois	Medical Equipment	395
American Medical Oxygen	Medical Equipment	580
Pitney Bowes, Inc.	Postage Meter	577
RCS Superior	Medical Equipment	553
GE Capital	Copier	9,074
Extended Care Consulting	Medical Equipment	63
Alloc. - Extended Care Consulting		1,118
Total		21,960

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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)	\$			

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	

(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.

(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	\$		\$ 167,104	\$		\$ 167,104	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			8,189			8,189	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			99,955			99,955	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 prescrpts				118,420		118,420	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					18,696		18,696	12
13	Other (specify): See Supplemental	39 - 03				6,189			6,189	13
14	TOTAL			\$		\$ 281,437	\$ 137,116		\$ 418,553	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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,263	\$ 3,213	1
2	Cash-Patient Deposits	66,411	66,411	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 289,353)	1,617,054	1,617,054	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	94,319	94,319	6
7	Other Prepaid Expenses	59,072	59,072	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	966,985		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,806,104	\$ 1,840,069	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		90,112	13
14	Buildings, at Historical Cost		3,646,146	14
15	Leasehold Improvements, at Historical Cost	276,210	276,210	15
16	Equipment, at Historical Cost	104,501	259,501	16
17	Accumulated Depreciation (book methods)	(27,834)	(3,078,308)	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			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 352,877	\$ 1,193,661	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,158,981	\$ 3,033,730	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,475,902	\$ 1,475,902	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	37,666	37,666	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	169,204	169,204	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,695	6,695	31
32	Accrued Real Estate Taxes(Sch.IX-B)		186,099	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental		2,164,779	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,689,467	\$ 4,040,345	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	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,689,467	\$ 4,040,345	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,469,514	\$ (1,006,615)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,158,981	\$ 3,033,730	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Due from Related Parties	966,985	
Total	966,985	-
Line 23 - Other Long Term Assets		
Total	-	-
Line 36 - Other Current Liabilities		
Due to Related Entities		2,164,779
Total	-	2,164,779
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,055,650	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,055,650	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	413,864	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)	\$ 413,864	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,469,514	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nursing & Rehab

0050716

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,458,770	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,458,770	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	35,561	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 35,561	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***	12,124	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,124	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	(46,445)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (46,445)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,460,010	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,148,437	31
32	Health Care	2,598,678	32
33	General Administration	2,136,023	33
	B. Capital Expense		
34	Ownership	362,755	34
	C. Ancillary Expense		
35	Special Cost Centers	418,553	35
36	Provider Participation Fee	381,700	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,046,146	40
41	Income before Income Taxes (line 30 minus line 40)**	413,864	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 413,864	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 6,051,068	44
45	Private Pay - Net Inpatient Revenue	40,950	45
46	Medicare - Net Inpatient Revenue	1,221,949	46
47	Other-(specify) <u>Hospice - Net Patient Service Revenue</u>	144,803	47
48	Other-(specify) <u>Insurance - Net Patient Service Revenue</u>		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,458,770	49

* 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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 19 Supplemental Schedule

IL478-2471

Facility Name & ID Number Boulevard Care Nursing & Rehab# 0050716

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	2,046	2,223	\$ 90,054	\$ 40.50	1
2	Assistant Director of Nursing	1,958	2,138	72,312	33.82	2
3	Registered Nurses	10,097	10,900	319,792	29.34	3
4	Licensed Practical Nurses	29,933	31,769	764,999	24.08	4
5	CNAs & Orderlies	66,413	72,321	746,452	10.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,399	6,236	108,515	17.40	8
9	Activity Director	1,984	2,183	30,210	13.84	9
10	Activity Assistants	6,089	6,423	57,328	8.93	10
11	Social Service Workers	12,255	12,982	214,967	16.56	11
12	Dietician					12
13	Food Service Supervisor	2,038	2,157	39,348	18.25	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,757	6,382	63,165	9.90	15
16	Dishwashers	10,181	11,037	100,217	9.08	16
17	Maintenance Workers	5,905	6,411	96,261	15.01	17
18	Housekeepers	11,295	12,456	113,626	9.12	18
19	Laundry	4,570	5,169	56,324	10.90	19
20	Administrator	2,046	2,240	99,014	44.20	20
21	Assistant Administrator	2,046	2,183	77,682	35.58	21
22	Other Administrative	559	559	40,347	72.18	22
23	Office Manager					23
24	Clerical	9,098	9,572	224,588	23.46	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	1,825	2,021	28,855	14.28	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Security</u>	4,566	4,857	47,109	9.70	33
34	TOTAL (lines 1 - 33)	196,059	212,222	\$ 3,391,165 *	\$ 15.98	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		\$ 15,576	01 - 03	35
36	Medical Director		10,500	09 - 03	36
37	Medical Records Consultant		1,398	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant		8,358	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		2,399	11 - 03	44
45	Social Service Consultant		4,056	12 - 03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 42,287		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				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Yechiel D. Mashiach	Administrator	0	\$ 99,014	Workers' Compensation Insurance	\$	85,840	IDPH License Fee	\$ 1,990
Cynthia A Staine	Asst. Admin.	0	77,682	Unemployment Compensation Insurance		128,878	Advertising: Employee Recruitment	
Sherwin Ray	Administration	0	40,347	FICA Taxes		253,949	Health Care Worker Background Check	9,445
				Employee Health Insurance		152,312	(Indicate # of checks performed)	
				Employee Meals			Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	2,986
				Employee Physicals		210	Licenses and Fees	2,372
				Other Employee Welfare		633	Advertising and Promotion	6,954
				Holiday Expense		1,635	Alloc. - Extended Care Consulting	3,793
TOTAL (agree to Schedule V, line 17, col. 1)				Pension		27,405		
(List each licensed administrator separately.)			\$ 217,043	Chicago Employer Tax		862	Less: Public Relations Expense	()
B. Administrative - Other							Non-allowable advertising	(6,954)
Description			Amount				Yellow page advertising	()
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$	651,724	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 20,586
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount					
Extended Care Consulting	Home Office		\$ 134,400				Out-of-State Travel	\$
Krupnick, Bokor, Kagda	Accounting		3,600					
Frost, Ruttenberg & Rothblatt	Accounting		1,500					
Plante & Moran, PLLC	Accounting		19,400				In-State Travel	
Anderson, Rasor & Partne	Legal		2,119					
Ashman & Stein	Legal		4,305					
Burke, Warren, MaKay Serritella	Legal		4,042					
Chuhak & Tecson, P.C.	Legal		3,605				Seminar Expense	3,449
Deutsch, Levy & Engel	Legal		564				Alloc. - Extended Care Consulting	233
Extended Care Consulting	Legal		785					
McVey & Parsky, LLC	Legal		2,675					
See Supplemental Schedule			105,543				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 282,538				TOTAL	\$ 3,682

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
O'Hagan Spencer, LLC	Legal	1,480
Williams, Montgomery & John, Ltd.	Legal	1,672
Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	Legal	680
Finkel, Martwick & Colson	Legal	8,238
Personnel Planners	Unemployment Consultant	2,478
Point Right, Inc.	Other Professional	350
Extended Care Consulting	Other Professional	1,672
Prospect Resources, Inc.	Other Professional	1,500
Blymas, Inc.	Other Professional	3,246
Legat Architects, Inc.	Other Professional	709
HFG	Other Professional	11,350
Other	Other Professional	187
Care Consultants of Illinois	Computer Maintenance	20,255
Comcast Cable	Computer Maintenance	903
Omnicare	Computer Maintenance	540
American Data	Data Processing	4,775
Nebo Systems	Data Processing	57
National Datacare Corporation	Data Processing	3,074
Medifax - EDI, LLC	Data Processing	621
Extended Care Consulting	Data Processing	5,156
E-Health Data Solutions	Data Processing	6,926
Care Consultants of Illinois	Data Processing	352
Paycor Services	Data Processing	11,316
Pro Payroll Solutions	Data Processing	4,431
MDI Achieve	Data Processing	13,143
Other	Data Processing	432
Total		105,543

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Supplemental Schedule - Legal Fees

Vendor	Invoice Date	Amount	Allowable
Anderson, Rasor & Partne	12/31/12	2,119	2,119
Ashman & Stein	04/23/12	163	
Ashman & Stein	04/23/12	3,135	
Ashman & Stein	04/23/12	184	
Ashman & Stein	06/12/12	574	
Ashman & Stein	09/24/12	22	
Ashman & Stein	11/20/12	228	
Burke, Warren, MaKay & Serritella, P.C.	01/31/12	941	
Burke, Warren, MaKay & Serritella, P.C.	02/29/12	352	
Burke, Warren, MaKay & Serritella, P.C.	03/30/12	107	
Burke, Warren, MaKay & Serritella, P.C.	04/30/12	253	
Burke, Warren, MaKay & Serritella, P.C.	05/31/12	36	
Burke, Warren, MaKay & Serritella, P.C.	07/31/12	40	
Burke, Warren, MaKay & Serritella, P.C.	08/31/12	280	
Burke, Warren, MaKay & Serritella, P.C.	09/30/12	838	
Burke, Warren, MaKay & Serritella, P.C.	10/31/12	150	
Burke, Warren, MaKay & Serritella, P.C.	11/26/12	585	
Burke, Warren, MaKay & Serritella, P.C.	12/19/12	462	
Chuhak & Tecson, P.C.	01/31/12	21	
Chuhak & Tecson, P.C.	01/31/12	180	
Chuhak & Tecson, P.C.	03/05/12	21	
Chuhak & Tecson, P.C.	03/05/12	148	
Chuhak & Tecson, P.C.	04/30/12	1,371	
Chuhak & Tecson, P.C.	04/30/12	76	
Chuhak & Tecson, P.C.	04/30/12	483	
Chuhak & Tecson, P.C.	05/31/12	99	
Chuhak & Tecson, P.C.	12/28/12	800	
Chuhak & Tecson, P.C.	07/31/12	259	
Chuhak & Tecson, P.C.	09/24/12	846	
Chuhak & Tecson, P.C.	10/24/12	(783)	
Chuhak & Tecson, P.C.	09/24/12	5	
Chuhak & Tecson, P.C.	09/30/12	42	
Chuhak & Tecson, P.C.	09/26/12	37	
Deutsch, Levy & Engel	02/29/12	286	
Deutsch, Levy & Engel	02/29/12	278	
Williams, Montgomer & John, Ltd.	09/27/12	256	
Williams, Montgomer & John, Ltd.	11/28/12	19	
Williams, Montgomer & John, Ltd.	12/21/12	469	
Williams, Montgomer & John, Ltd.	04/30/12	42	
Finkel, Martwick & Colson	11/30/12	3,500	
Finkel, Martwick & Colson	11/30/12	4,737	
McVey & Parsky, LLC	03/30/12	876	
McVey & Parsky, LLC	03/30/12	635	
McVey & Parsky, LLC	03/30/12	1,034	1,034
McVey & Parsky, LLC	04/30/12	37	37
McVey & Parsky, LLC	08/27/12	37	37
McVey & Parsky, LLC	11/21/12	56	56
O'Hagan Spencer, LLC	11/13/12	141	141
O'Hagan Spencer, LLC	12/31/12	1,339	1,339
Williams, Montgomer & John, Ltd.	01/31/12	1,367	
Williams, Montgomer & John, Ltd.	01/31/12	291	
Williams, Montgomer & John, Ltd.	02/21/12	14	
Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	08/17/12	525	
Wilson, Elser, Moskowitz, Edelman & Dicker, LLP	08/17/12	155	
		30,164	4,762

Page 5 Adjustments

25,402

Total allowable legal expense is less than \$5,000. Per the instructions, there is no need to include copies of the legal invoices with the filed Medicaid Cost Report.

Boulevard Care Nursing & Rehab
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Supplemental Schedule - Seminar

Vendor	Invoice Date	Amount	Allowable
Care Consultants of Illinois	04/30/12	358	358
Care Consultants of Illinois	11/29/12	131	131
Illinois Council on Long Term Care	02/13/12	975	975
Illinois Council on Long Term Care	05/22/12	165	165
Illinois Council on Long Term Care	07/12/12	165	165
Illinois Council on Long Term Care	07/20/12	165	165
Illinois Council on Long Term Care	07/30/12	165	165
Illinois Council on Long Term Care	10/19/12	165	165
Illinois Council on Long Term Care	10/22/12	330	330
Illinois Council on Long Term Care	11/28/12	165	165
Illinois Council on Long Term Care	11/30/12	165	165
Illinois Council on Long Term Care	12/17/12	300	300
Illinois Council on Long Term Care	12/31/12	200	200
Alloc. - Extended Care Consulting		233	233
		3,682	3,682

Page 5 Adjustments

-

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

Facility Name & ID Number		Boulevard Care Nursing & Rehab		STATE OF ILLINOIS	#	0050716	Report Period Beginning:	01/01/12	Ending:	12/31/12	Page 23
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			Yes							
(2)	Are there any dues to nursing home associations included on the cost report?			No							
	If YES, give association name and amount.			N/A							
(3)	Did the nursing home make political contributions or payments to a political action organization?			No							
	If YES, have these costs been properly adjusted out of the cost report?			N/A							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			No							
	If YES, what is the capacity?			N/A							
(5)	Have you properly capitalized all major repairs and equipment purchases?			Yes							
	What was the average life used for new equipment added during this period?			10 Yrs							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$		Line		Ln 10			
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			Yes							
	If NO, attach a complete explanation.										
(8)	Are you presently operating under a sale and leaseback arrangement?			No							
	If YES, give effective date of lease.			N/A							
(9)	Are you presently operating under a sublease agreement?			YES		X		NO			
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES		NO		X		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.			\$		381,700					
	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 benefits on Schedule V.			\$		0		Has any meal income been offset against related costs?		Indicate the amount. \$	
				No						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?			N/A							
	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?			N/A							
	Attach invoices and a summary of services for all architect and appraisal fees										

SEE ACCOUNTANTS' COMPILATION REPORT