

		FOR BHF USE					

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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: 0037960 Facility Name: Columbus Park Nrsg Rehab Ctr Address: 901 South Austin Chicago 60644 County: Cook Telephone Number: (773) 287-5959 Fax #: (773) 287-7909 HFS ID Number: Date of Initial License for Current Owners: 01/01/92 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Steve Lavenda Telephone Number: (847) 236-1111 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) Cary Drazner, C.P.A. (Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C. 111 Pfingsten Road, Suite 300 Deerfield, IL 60015 (Telephone) (847) 236-1111 Fax #: (847) 236-1155 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
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr

0037960 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 N/A

	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>108</u>	Skilled (SNF)	<u>108</u>	<u>39,528</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>108</u>	Intermediate (ICF)	<u>108</u>	<u>39,528</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>216</u>	TOTALS	<u>216</u>	<u>79,056</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>37,069</u>	<u>16</u>	<u>3,254</u>	<u>40,339</u>	8
9	SNF/PED					9
10	ICF	<u>31,816</u>		<u>2</u>	<u>31,818</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>68,885</u>	<u>16</u>	<u>3,256</u>	<u>72,157</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.27%

D. How many bed-hold days during this year were paid by the Department? 2,067 (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 01/01/1992

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 01/01/1992 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 108 and days of care provided 2,771

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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 Columbus Park Nrsg Rehab Ctr # 0037960 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	288,182	34,845	39,942	362,969		362,969	(14,675)	348,294			1
2	Food Purchase		348,693		348,693	(32,062)	316,631	(1)	316,631			2
3	Housekeeping	277,304	72,533		349,837		349,837		349,837			3
4	Laundry	115,957	33,629		149,586		149,586		149,586			4
5	Heat and Other Utilities			194,029	194,029		194,029	(5,124)	188,905			5
6	Maintenance	53,636	83,473	397,431	534,540		534,540	10,516	545,056			6
7	Other (specify):*							36,937	36,937			7
8	TOTAL General Services	735,079	573,173	631,402	1,939,654	(32,062)	1,907,592	27,654	1,935,246			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	2,796,126	258,007	88,740	3,142,873		3,142,873	(29,198)	3,113,675			10
10a	Therapy	170,690	40,860	52,890	264,440		264,440	(12,103)	252,337			10a
11	Activities	126,701	11,644	4,463	142,808		142,808		142,808			11
12	Social Services	226,601		31,083	257,684		257,684		257,684			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							6,094	6,094			15
16	TOTAL Health Care and Programs	3,320,118	310,511	179,576	3,810,205		3,810,205	(35,207)	3,774,998			16
	C. General Administration											
17	Administrative	166,792		109,080	275,872		275,872	4,763	280,635			17
18	Directors Fees											18
19	Professional Services			245,177	245,177	(45,642)	199,535	(108,425)	91,110			19
20	Dues, Fees, Subscriptions & Promotions			39,457	39,457		39,457	(16,270)	23,187			20
21	Clerical & General Office Expenses	197,356	23,638	466,547	687,541		687,541	(262,165)	425,376			21
22	Employee Benefits & Payroll Taxes			823,432	823,432	32,062	855,494		855,494			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,400	4,400		4,400	692	5,092			24
25	Other Admin. Staff Transportation			1,794	1,794		1,794	10,416	12,210			25
26	Insurance-Prop.Liab.Malpractice			148,781	148,781		148,781	10,680	159,461			26
27	Other (specify):*							51,101	51,101			27
28	TOTAL General Administration	364,148	23,638	1,838,668	2,226,454	(13,580)	2,212,874	(309,208)	1,903,665			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,419,345	907,322	2,649,646	7,976,313	(45,642)	7,930,671	(316,762)	7,613,909			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.

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			163,377	163,377		163,377	426,282	589,659			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			121,284	121,284		121,284	383,108	504,392			32
33	Real Estate Taxes					45,642	45,642	290,013	335,655			33
34	Rent-Facility & Grounds			1,044,000	1,044,000		1,044,000	(1,044,000)				34
35	Rent-Equipment & Vehicles			5,873	5,873		5,873	6,646	12,519			35
36	Other (specify):*							56,338	56,338			36
37	TOTAL Ownership			1,334,534	1,334,534	45,642	1,380,176	118,387	1,498,563			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		104,916	289,868	394,784		394,784		394,784			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			537,887	537,887		537,887		537,887			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		104,916	827,755	932,671		932,671		932,671			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,419,345	1,012,238	4,811,935	10,243,518		10,243,518	(198,375)	10,045,143			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	(7,689)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	123,636	30		9
10	Interest and Other Investment Income	(17,076)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(3,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(365,527)	21		24
25	Fund Raising, Advertising and Promotional	(4,788)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(700)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(72,287)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (347,432)		\$	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)	149,057		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 149,057		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (198,375)		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

ID#

0037960

Report Period Beginning:

01/01/12

Ending:

12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty income	\$ (34)	21	1
2	Office Bank Fees	(6,533)	21	2
3	Theft & Damage Loss	(1,026)	21	3
4	COPE Dues	(8,989)	20	4
5	Additional R&M	7,473	06	5
6	Building Co- Amortization	(4,624)	36	6
7	Capitalized R&M	(20,696)	06	7
8	Building Co - Professional Fees	(18,581)	19	8
9	Building Co - Office Expense	(555)	21	9
10	Capitalized R&M-building co	(6,612)	6	10
11	Collection Expense	(9,130)	21	11
12	Additional R&M-Building Co	2,992	06	12
13	Non Allowable Legal	(5,539)	19	13
14	Non Allowable Professional fees	(433)	19	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	(72,287)		49

ID#

0037960

Report Period Beginning:

01/01/12

Ending:

12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

Summary A

12/31/12

[illegible]

Summary B

12/31/12

[illegible]

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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		
				Columbus Park LLC		Bldg Co.

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 Income	\$ 1,044,000	Columbus Park LLC	100.00%	\$	(1,044,000)	1
2	V	36	Insurance-MIP		Columbus Park LLC	100.00%	56,338	56,338	2
3	V	26	Insurance-Property		Columbus Park LLC	100.00%	8,960	8,960	3
4	V	32	Interest HUD		Columbus Park LLC	100.00%	402,112	402,112	4
5	V	19	Professional Fees		Columbus Park LLC	100.00%	18,581	18,581	5
6	V	33	Real Estate Taxes-Net		Columbus Park LLC	100.00%	286,140	286,140	6
7	V	30	Depreciation		Columbus Park LLC	100.00%	292,853	292,853	7
8	V	32	Interest Income	449	Columbus Park LLC	100.00%		(449)	8
9	V	36	Amortization HUD Fees		Columbus Park LLC	100.00%	4,624	4,624	9
10	V	06	Repairs & Maintenance		Columbus Park LLC	100.00%	30,848	30,848	10
11	V	21	Office		Columbus Park LLC	100.00%	30	30	11
12	V	21	Fees		Columbus Park LLC	100.00%	525	525	12
13	V	19	R/E Tax Professional fees		Columbus Park LLC	100.00%	14,670	14,670	13
14	Total			\$ 1,044,449			\$ 1,115,681	\$ * 71,232	14

* 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	6	REPAIRS AND MAINT.	\$ 25,920	S.I.R. MANAGEMENT, INC.	100.00%	\$ 9,388	\$ (16,532)	15
16	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	735	735	16
17	V	10	NURSING	54,432	S.I.R. MANAGEMENT, INC.	100.00%	16,840	(37,592)	17
18	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	2,833	2,833	18
19	V	19	PROFESSIONAL FEES	147,456	S.I.R. MANAGEMENT, INC.	100.00%	13,755	(133,701)	19
20	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	507	507	20
21	V	21	CLERICAL & GENERAL	51,840	S.I.R. MANAGEMENT, INC.	100.00%	64,232	12,392	21
22	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	692	692	22
23	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	10,416	10,416	23
24	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	1,585	1,585	24
25	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	11,365	11,365	25
26	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(8,712)	(8,712)	26
27	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	6,646	6,646	27
28	V								28
29	V	17	ADMINISTRATIVE	109,080	S.I.R. MANAGEMENT, INC.	100.00%	28,693	(80,387)	29
30	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	237	237	30
31	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	108,315	108,315	31
32	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	21,169	21,169	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 388,728			\$ 288,696	\$ * (100,032)	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 SALARIES	\$ 22,270	S.I.R. MANAGEMENT, INC.	100.00%	\$ 7,595	\$ (14,675)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,288	1,288	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	8,394	8,394	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	1,412	1,412	18
19	V	17	ADMIN./LEGAL SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	85,150	85,150	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	16,280	16,280	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	18,567	18,567	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	23,328	S.I.R. MANAGEMENT, INC.	100.00%	11,225	(12,103)	24
25	V	15	EMPLOYEE BENFITS		S.I.R. MANAGEMENT, INC.	100.00%	1,849	1,849	25
26	V								26
27	V	6	MAINTENANCE SALARIES	179,538	S.I.R. MANAGEMENT, INC.	100.00%	191,985	12,447	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	34,914	34,914	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	2,565	2,565	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	596	596	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	61	61	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	78	78	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	135	135	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	9,793	9,793	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	7,233	7,233	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	3,873	3,873	37
38	V								38
39	Total			\$ 225,136			\$ 402,993	\$ * 177,857	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	Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 93,090	\$ 93,090	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	93,090	CCS Employee Benefits Group	100.00%		(93,090)	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			\$ 93,090			\$ 93,090	\$ *	39

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			\$			\$	\$	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			\$			\$	\$ *	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			\$			\$	\$	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			\$			\$	\$ *	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			\$			\$	\$	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			\$			\$	\$ *	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			\$			\$	\$	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			\$			\$	\$ *	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			\$			\$	\$	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			\$			\$	\$ *	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			\$			\$	\$	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			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	ADAM VALES	2.830%	ALBANY CARE INC	EVANSTON	COLUMBUS PARK, LLC	LINCOLNWOOD	BUILDING CO.	1
2	ARI WOLFF	0.943%	APPLEWOOD REHABILITATION CENTER,LLC	MATTESON	SIR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO.	2
3	ASHLEY BARRISH	2.044%	BRYN MAWR CARE INC.	CHICAGO	SIR PROPERTIES	LINCOLNWOOD	BUILDING CO.	3
4	B. BART BARRISH II	2.044%	DECATUR MANOR HEALTHCARE,LLC	DECATUR	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	4
5	B.G. TRUST	2.319%	ELMWOOD CARE, INC.	ELMWOOD PARK				5
6	BRYAN BARRISH TRUST	7.193%	FAIRVIEW NURSING PLAZA, INC.	ROCKFORD				6
7	CELESTE GIANNINI TRUST	6.604%	GREENWOOD CARE, INC.	EVANSTON				7
8	CHERYL MAGENCE	0.943%	MAPLEWOOD CARE, INC.	ELGIN				8
9	DANIEL ROTHNER	4.717%	NEIGHBORS REHABILITATION CENTER,LLC	BYRON				9
10	DARCEY BARRISH	2.044%	REGENCY REHABILITATION CENTER,LLC	NILES				10
11	ERIC ROTHNER	3.774%	ROCK ISLAND NURSING & REHAB CENTER,LLC	ROCK ISLAND				11
12	GALE ROTHNER	3.774%	WILSON CARE, INC.	CHICAGO				12
13	GLENDA STRICKLAND	0.943%						13
14	JULIANA R BARRISH TRUST	7.193%						14
15	KATHRYN VALES	2.830%						15
16	KIMBERLY VALES ACCUMULATION TRUST	3.459%						16
17	KIRSTEN BARRISH	2.044%						17
18	L.G. TRUST	2.319%						18
19	LAURI WOLFF POLEN	0.943%						19
20	LOUISE BERGTHOLD	4.245%						20
21	MARILYN WOLFF REV. TRUST	4.245%						21
22	MELISSA ROTHNER	4.717%						22
23	MICHAEL R GIANNINI	6.604%						23
24	NENITA GUZMAN	1.887%						24
25	NOAH WOLFF REV. TRUST	4.245%						25
26	RACHEL ROTHNER	4.717%						26
27	RANAN WOLFF	0.943%						27
28	THOMAS WINTER	3.774%						28
29	TZIONA ZEFFREN	0.943%						29
30	WILLIAM ROTHNER	4.717%						30

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								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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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	Bryan Barrish	Relative	Administrative	0	See Attached	3.38	7.51%	Alloc. Salary	\$ 16,919	17-7	1
2	Michael Giannini	Shareholder	Administrative	6.60	See Attached	2.96	7.40%	Alloc. Salary	14,211	17-7	2
3	Kirsten Barrish	Shareholder	Clerical	2.04	See Attached	3.38	8.45%	Alloc. Salary	3,942	21-7	3
4	Sarah Barrish	Relative	Administrative	0	See Attached	4.23	8.46%	Alloc. Salary	10,230	17-7	4
5	Nenita Guzman	Shareholder	Dietary	1.89	See Attached	4.23	8.46%	Alloc. Salary	7,595	1-7	5
6	Tom Winter	Shareholder	Administrative	3.77	See Attached	5.08	8.47%	Alloc. Salary	16,919	17-7	6
7	Louise Berghold	Shareholder	Administrative	4.25	See Attached	5.08	8.47%	Alloc. Salary	16,919	17-7	7
8	Adam Vales	Shareholder	Clerical	2.83	See Attached	0.62	1.55%	Alloc. Salary	1,130	22-7	8
9	David Winter	Relative	Clerical	0	See Attached	0.55	8.46%	Alloc. Salary	286	21-7	9
10	Matthew Winter	Relative	Clerical	0	See Attached	0.14	8.75%	Alloc. Salary	73	21-7	10
11											11
12	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by HFS										12
13								TOTAL	\$ 88,224		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 Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsgr Rehab Ctr # 0037960 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 S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	6	REPAIRS AND MAINT.	PATIENT DAYS	852,976	13	\$ 110,978	\$ 47,841	72,157	\$ 9,388	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	852,976	13	8,688		72,157	735	2
3	10	NURSING	PATIENT DAYS	852,976	13	199,072	199,072	72,157	16,840	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	852,976	13	33,485		72,157	2,833	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	852,976	13	162,603	94,013	72,157	13,755	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	852,976	13	5,990		72,157	507	6
7	21	CLERICAL & GENERAL	PATIENT DAYS	852,976	13	759,296	684,975	72,157	64,232	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	852,976	13	8,182		72,157	692	8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	852,976	13	123,128		72,157	10,416	9
10	26	INSURANCE	PATIENT DAYS	852,976	13	18,740		72,157	1,585	10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	852,976	13	134,350		72,157	11,365	11
12	32	INTEREST	PATIENT DAYS	852,976	13	(102,988)		72,157	(8,712)	12
13	35	EQUIPMENT RENTAL	PATIENT DAYS	852,976	13	78,558		72,157	6,646	13
14										14
15	17	ADMINISTRATIVE	PATIENT DAYS	852,976	13	339,187	339,187	72,157	28,693	15
16	19	PROFESSIONAL FEES	PATIENT DAYS	852,976	13	2,801		72,157	237	16
17	21	CLERICAL & GENERAL	PATIENT DAYS	852,976	13	1,280,400	1,178,532	72,157	108,315	17
18	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	852,976	13	250,244		72,157	21,169	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,412,714	\$ 2,543,620		\$ 288,696	25

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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 S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	1	DIETARY SALARIES	PATIENT DAYS	852,976	13	\$ 89,778	\$ 89,778	72,157	\$ 7,595	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	852,976	13	15,225		72,157	1,288	2
3	10	NURSING SALARIES	PATIENT DAYS	852,976	13	99,226	99,226	72,157	8,394	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	852,976	13	16,696		72,157	1,412	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	852,976	13	1,006,570	1,006,570	72,157	85,150	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	852,976	13	192,450		72,157	16,280	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	852,976	13	219,485		72,157	18,567	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	288,024	13	138,589	138,589	23,328	11,225	10
11	15	EMPLOYEE BENFITS	SPECIAL REHAB INC.	288,024	13	22,823		23,328	1,849	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	401,695	13	429,544	429,544	179,538	191,985	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	401,695	13	78,117		179,538	34,914	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	13	30,330		1,089	2,565	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	13	7,048		1,089	596	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	13	717		1,089	61	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	13	925		1,089	78	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	13	1,601		1,089	135	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	13	115,812		1,089	9,793	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	13	85,544		1,089	7,233	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	13	45,809		1,089	3,873	23
24										24
25	TOTALS					\$ 2,596,289	\$ 1,763,707		\$ 402,993	25

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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 Employee Benefits Group, Inc.
Street Address 2201 Main Street
City / State / Zip Code Evanston, Illinois 60202
Phone Number (847)905-4000
Fax Number (847)905-4040

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation			\$	\$		\$ 93,090	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					\$	\$		\$ 93,090	25

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr # 0037960 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

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	HUD		X	Mortgage		09/03/03	\$	11,102,237			\$	402,112	1
2													2
3													3
4													4
5	See Supplemental Schedule												5
	Working Capital												
6	Alloc.-SIR Management												6
7	Lake Forest Bank		X	Line of Credit				1,690,000				121,284	7
8	See Supplemental Schedule											7,233	8
9	TOTAL Facility Related						\$	12,792,237			\$	530,629	9
	B. Non-Facility Related*												
10	Interest Income		X									(17,076)	10
11	Interest Income - Bldg Co		X									(449)	11
12	Alloc. - S.I.R. Management		X									(8,712)	12
13	See Supplemental Schedule												13
14	TOTAL Non-Facility Related						\$				\$	(26,237)	14
15	TOTALS (line 9+line14)						\$	12,792,237			\$	504,392	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 56,338 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.)

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 - SUPPLEMENTAL SCHEDULE

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							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8	Alloc. - S.I.R. Management		X				\$	\$			\$ 7,233	8							
9												9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital										7,233	14							
	B. Non-Facility Related*																		
15							\$	\$			\$	15							
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											20							

* 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

1. Real Estate Tax accrual used on 2011 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	303,000	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.)			\$	291,013	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(11,987)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	302,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.			\$	45,642	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 \$ 83,175 For 06;07 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.			\$	335,655	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007223,8688			
		2008226,1159			
		2009276,31010			
		2010288,33911			
		2011287,14012			
2012 Accrual = 287,140 x 1.05 = 302,000 (Rounded)					
SIR Management Allocation = \$3,873					

FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Columbus Park Nrsg Rehab Ctr</u>	COUNTY	<u>Cook</u>
---------------	-------------------------------------	--------	-------------

FACILITY IDPH LICENSE NUMBER 0037960

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

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)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>16-17-401-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>94,678.13</u>	\$ <u>94,678.13</u>
2. <u>16-17-401-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>40,740.07</u>	\$ <u>40,740.07</u>
3. <u>16-17-401-026-0000</u>	<u>Long Term Care Property</u>	\$ <u>151,721.44</u>	\$ <u>151,721.44</u>
4. <u>See Attached</u>	<u>See Attached</u>	\$ <u>101,165.17</u>	\$ <u>6,699.23</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>388,304.81</u>	\$ <u>293,838.87</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 provide copies of their original **second installment** tax bill.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

FACILITY NAME	<u>Columbus Park Nrsg Rehab Ctr</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0037960</u>		
CONTACT PERSON REGARDING THIS REPORT	<u></u>		
TELEPHONE ()	<u></u>	FAX #: ()	<u></u>

Enter the tax index number and real estate tax assessed for 2000 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 2000.

B. Real Estate Tax Cost Allocations

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

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685

B. General Construction Type: Exterior Brick Frame Number of Stories 6

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).
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2002	\$ 300,000	1
2					2
3	TOTALS			\$ 300,000	3

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		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	216			1976	\$ 7,013,521	\$	35	\$ 200,386	\$ 200,386	\$ 2,043,643	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1992	51,845		20	1,361	1,361	51,823	9
10	Various			1993	71,558		20	2,725	2,725	70,717	10
11	Various			1994	46,784		20	2,339	2,339	43,811	11
12	Various			1995	131,277		20	6,466	6,466	115,641	12
13	Various			1996	62,128		20	3,106	3,106	52,196	13
14	Various			1997	40,477		20	2,024	2,024	31,526	14
15	Various			1998	448,767		20	22,438	22,438	323,245	15
16	Various			1999	202,884		20	10,134	10,134	137,051	16
17	Various			2000	27,418		20	1,371	1,371	17,133	17
18	Various			2001	87,910		20	4,396	4,396	49,443	18
19	Various			2002	35,511		20	2,177	2,177	35,204	19
20	Various			2003	96,681		20	5,306	5,306	49,736	20
21	Various			2004	77,186		20	4,100	4,100	34,858	21
22	Various			2005	111,165		20	6,181	6,181	47,349	22
23	Various			2006	84,177		20	4,209	4,209	27,093	23
24	Various			2007	305,862		20	15,713	15,713	95,923	24
25	Various			2008	720,628		20	68,213	68,213	312,638	25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											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

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	Related Building Company (Pages 12F & 12G)	1,251,161	249,178		71,544	(177,634)	234,109	67
68	Related Party Allocations (Pages 12H & 12I)	165,324	5,154		6,327	1,173	74,742	68
69	Financial Statement Depreciation		163,377			(163,377)		69
70	TOTAL (lines 4 thru 69)	\$ 11,032,263	\$ 417,709		\$ 440,515	\$ 22,806	\$ 3,847,880	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr

0037960

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 11,032,263	\$ 417,709		\$ 440,515	\$ 22,806	\$ 3,847,880	1
2	Hvac Work	2009	12,572		20	629	629	2,514	2
3	Window Treatments	2009	55,863		20	2,793	2,793	11,173	3
4	Bathroom Tile	2009	3,052		20	153	153	585	4
5	Chiller Work	2009	37,594		20	1,880	1,880	6,579	5
6	Hvac Heater	2009	3,488		20	174	174	581	6
7	Generator Work	2009	4,810		20	241	241	942	7
8	Elevator Work	2009	15,186		20	759	759	2,974	8
9	Fire Alarm Work	2009	4,781		20	239	239	936	9
10	Ejector Pump	2009	4,168		20	208	208	799	10
11	Nurse Call System	2009	5,466		20	273	273	1,048	11
12	Boiler Pump	2009	3,922		20	196	196	735	12
13	Ejector Pump Alarm	2009	3,052		20	153	153	572	13
14	Sprinkler Heads	2009	3,029		20	151	151	555	14
15	Door Closers	2009	5,219		20	261	261	957	15
16	Sprinklers	2009	8,710		20	436	436	1,524	16
17	Drain Repair	2009	2,525		20	126	126	484	17
18	Air Handler Repair	2009	3,192		20	160	160	612	18
19	Painting	2009	2,550		20	128	128	457	19
20	Register Repair	2009	4,033		20	202	202	706	20
21	Water Pipe Repair	2009	8,821		20	441	441	1,507	21
22	Power Surge Service	2009	22,054		20	1,103	1,103	3,768	22
23	Remodel Therapy Room-Cabinets, Counter, Ceiling, Plumbing	2010	97,238		20	9,724	9,724	23,499	23
24	Remodel Bath - Build Shower, Tile, Closet, Vent	2010	3,740		20	374	374	810	24
25	Water Heater	2010	3,665		20	733	733	1,527	25
26	Boiler Work	2010	10,356		20	1,036	1,036	2,158	26
27	Fire Sprinkler Work	2010	3,341		20	167	167	376	27
28	Fire Alarm Upgrades	2011	7,534		20	377	377	502	28
29	Masonry, Caulking, Tuckpointing	2011	36,755		20	1,838	1,838	2,297	29
30	Doors And Windowsills	2012	33,885		20	424	424	424	30
31	Nurse Station Bathrooms;Remove Old And Replace With New Flo	2012	11,032		20	112	112	112	31
32	Roof Work	2012	9,500		20	79	79	79	32
33	Floor Tile & Wall Base	2012	3,726		20	31	31	31	33
34	TOTAL (lines 1 thru 33)		\$ 11,467,122	\$ 417,709		\$ 466,113	\$ 48,404	\$ 3,919,703	34

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward		\$ 11,467,122	\$ 417,709		\$ 466,113	\$ 48,404	\$ 3,919,703	1
2 Hot Water Heater	2012	7,772		20	65	65	65	2
3 Sprinkler Heads	2012	6,330		20	53	53	53	3
4 Tile Flooring	2012	7,761		20	65	65	65	4
5 Tile And Base	2012	3,604		20	20	20	20	5
6 Custom Built-In Cabinets	2012	6,000		20	50	50	50	6
7 Parking Lot Overlay	2012	11,350		20	252	252	252	7
8 Boiler Repairs	2012	2,950		20	148	148	148	8
9 Replace Mixing Valve	2012	3,875		20	194	194	194	9
10 Outdoor Repairs-Concrete Ramp,Fix Drain, Downspouts, Drywall	2012	8,400		20	420	420	420	10
11 Handrail Repair For All Floors	2012	2,785		20	139	139	139	11
12 Elevator Repairs	2012	2,686		20	134	134	134	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 TOTAL (lines 1 thru 33)		\$ 11,530,634	\$ 417,709		\$ 467,652	\$ 49,943	\$ 3,921,242	34

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1Totals from Page 12C, Carried Forward		\$11,530,634	\$417,709		\$467,652	\$49,943	\$3,921,242	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								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34TOTAL (lines 1 thru 33)		\$11,530,634	\$417,709		\$467,652	\$49,943	\$3,921,242	34

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		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$11,530,634	\$417,709		\$467,652	\$49,943	\$3,921,242	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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,530,634	\$417,709		\$467,652	\$49,943	\$3,921,242	34

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Building Company Information								1
2 Buildings:								2
3								3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Elevator Work	2003	67,488		20	3,374	3,374	26,992	9
10 Roof Work	2005	98,265		20	4,913	4,913	39,304	10
11 HVAC Chiller	2005	52,295		20	2,615	2,615	18,305	11
12 Rooftop Cooling Tower	2006	23,800		20	2,380	2,380	16,660	12
13 A/C Chiller	2006	48,000		20	9,600	9,600	48,000	13
14 Carpet	2008	5,496		20	1,099	1,099	27,480	14
15 Camera / Video System	2008	11,319		20	566	566	2,264	15
16 Draperies and Floors	2009	34,320		20	1,716	1,716	5,148	16
17 Security Camera	2010	3,100		20	310	310	930	17
18 Flooring	2010	3,435		20	143	143	429	18
19 Step Construction Therapy	2010	9,538		20	397	397	1,191	19
20 Re-Key Door Locks	2010	6,622		20	193	193	579	20
21 Booster Heater	2010	3,306		20	83	83	249	21
22 Elevator Work	2010	3,670		20	184	184	552	22
23 Flooring	2010	3,162		20	145	145	435	23
24 Hot Water Heater	2010	4,929		20	205	205	615	24
25 Tile Flooring	2011	7,313		20	366	366	732	25
26 Chair Rails	2011	7,849		20	392	392	784	26
27 Elevator Starter	2011	5,975		20	299	299	598	27
28 Baseboard Heater & Repair	2011	2,556		20	128	128	256	28
29 Kitchen Pipe Replacement	2011	3,406		20	170	170	341	29
30 Masonry Repairs, caulking	2012	40,600	1,184	20	2,030	846	2,030	30
31 Cabinetry-Admin Office	2012	8,980	299	20	449	150	449	31
32								32
33								33
34								34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr

0037960

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	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	Building Company Information Continued		\$	\$		\$	\$	\$	1
2	Sprinkler Coverage & Door Holders	2012	6,612		20	331	331	331	2
3	Replace Steps & Risers	2012	16,270		20	814	814	814	3
4	Bathroom Remodel 5Th Fl-Sinks, Faucets, Toilets	2012	37,551		20	1,878	1,878	1,878	4
5	Bathroom Remodel 4Th Fl-Sinks, Faucets, Toilets	2012	39,443		20	1,972	1,972	1,972	5
6	Bathroom Remodel 3Th Fl-Sinks, Faucets, Toilets	2012	39,041		20	1,952	1,952	1,952	6
7	Bathroom Remodel 2Nd Fl-Resident Baths	2012	30,760		20	1,538	1,538	1,538	7
8	Custom Cabinets	2012	75,600		20	3,780	3,780	3,780	8
9	Nursing Stations 2Nd&3Rd Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	600	9
10	Nursing Stations 4Th&5Th Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	600	10
11	Custom Cabinets	2012	14,000		20	700	700	700	11
12	Karndean Van Gogh Flooring for 2nd;4th; and 5th floor resident	2012	227,960		20	11,398	11,398	11,398	12
13	Karndean Van Gogh Flooring for 3rd floor resident rooms; 2nd, 3	2012	158,426		20	7,921	7,921	7,921	13
14	Bathroom Remodel 2Nd Fl	2012	9,000		20	450	450	450	14
15	Cabinetry-Admissions	2012	7,400	247	20	370	123	370	15
16	Cabinetry-Activity	2012	2,980	62	20	149	87	149	16
17	HVAC-Fan Coils; 1st & 5th floors	2012	38,784	808	20	1,939	1,131	1,939	17
18	Flooring-2,3	2012	60,675		20	3,034	3,034	3,034	18
19	Additional Take up of tile for the flooring work	2012	7,235		20	362	362	362	19
20									20
21									21
22									22
23									23
24									24
25	Additional Depreciation			246,578			(246,578)		25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 1,251,161	\$ 249,178		\$ 71,544	\$ (177,634)	\$ 234,109	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg Rehab Ctr

0037960

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	<u>SIR Properties - SIR Management</u>	2009	21,139		35	542	542	1,649	3
4	<u>SIR Properties - SIR Management</u>	1993	38,276	1,215	35	1,094	(121)	21,325	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	<u>Alloc. - S.I.R. Management</u>	1993	9,704	270	20	481	211	9,621	9
10	<u>Alloc. - S.I.R. Management</u>	1994	30		20			30	10
11	<u>Alloc. - S.I.R. Management</u>	1995	222		20	11	11	193	11
12	<u>Alloc. - S.I.R. Management</u>	1997	14,911	334	20	731	397	11,758	12
13	<u>Alloc. - S.I.R. Management</u>	1999	1,172		20	59	59	776	13
14	<u>Alloc. - S.I.R. Management</u>	1999	12,085		20			12,085	14
15	<u>Alloc. - S.I.R. Management</u>	2000	1,384		20	69	69	868	15
16	<u>Alloc. - S.I.R. Management</u>	2007	4,448	303	20	222	(81)	751	16
17	<u>Alloc. - S.I.R. Management</u>	2008	12,257	1,171	20	773	(398)	3,743	17
18	<u>Alloc. - S.I.R. Management</u>	2009	30,458	279	20	1,523	1,244	4,941	18
19	<u>Alloc. - S.I.R. Management</u>	2011	754	75	20	75		107	19
20	<u>Alloc. - S.I.R. Management</u>	2012	2,411	50	20	50		50	20
21									21
22	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	2012	2,345	1,247	20	10	(1,237)	10	22
23	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	2010	2,310		20	115	115	269	23
24	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	2009	2,298	144	20	115	(29)	269	24
25	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	2007	670	54	20	34	(20)	201	25
26	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	2002	152		20	8	8	80	26
27	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	1999	4,850		20	243	243	3,274	27
28	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	1998	2,318		20	116	116	1,680	28
29	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	1997	144		20	7	7	119	29
30	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	1994	365	9	20	18	9	337	30
31	<u>Alloc. - S.I.R. Properties - S.I.R. Management</u>	1993	621	3	20	31	28	606	31
32									32
33									33
34									34

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		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party Information Continued								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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		\$165,324	\$5,154		\$6,327	\$1,173	\$74,742	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	\$2,173,521	\$29,276	\$91,921	\$62,645	10	\$553,892	71
72	Current Year Purchases	323,935	18,614	29,632	11,018	10	29,632	72
73	Fully Depreciated Assets	210,454				10	210,454	73
74								74
75	TOTALS	\$2,707,910	\$47,890	\$121,553	\$73,663		\$793,978	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		Allocated from SIR Management	2011	2,972	\$421	\$451	\$30	5	\$1,040	76
77										77
78										78
79										79
80	TOTALS			\$2,972	\$421	\$451	\$30		\$1,040	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)	\$14,541,517	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$466,020	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$589,656	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$123,636	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,716,260	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: N/A Related Organization Lease
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: \$12,519
- Description: See Attached 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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	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.

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

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		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)	\$			

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	\$		\$ 117,289	\$		\$ 117,289	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			20,139			20,139	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			152,440			152,440	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				72,636		72,636	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental						32,280		32,280	13
14	TOTAL			\$		\$ 289,868	\$ 104,916		\$ 394,784	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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 3,748	\$ 16,691	1
2	Cash-Patient Deposits	84,790	84,790	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,611,461	2,611,461	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	72,046	72,046	6
7	Other Prepaid Expenses	6,490	7,243	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule		323,208	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,778,535	\$ 3,115,439	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		8,063,523	14
15	Leasehold Improvements, at Historical Cost	2,131,175	2,131,175	15
16	Equipment, at Historical Cost	1,613,349	3,452,854	16
17	Accumulated Depreciation (book methods)	(1,967,747)	(5,948,375)	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 Attached Schedule	42,658	176,360	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,819,435	\$ 8,175,537	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,597,970	\$ 11,290,976	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 562,564	\$ 576,734	26
27	Officer's Accounts Payable	350,000	350,000	27
28	Accounts Payable-Patient Deposits	84,860	84,860	28
29	Short-Term Notes Payable	1,690,000	1,690,000	29
30	Accrued Salaries Payable	304,364	304,364	30
31	Accrued Taxes Payable (excluding real estate taxes)	70,825	70,825	31
32	Accrued Real Estate Taxes(Sch.IX-B)		302,000	32
33	Accrued Interest Payable		33,214	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	22,700	22,700	35
	Other Current Liabilities(specify):			
36	See Attached Schedule			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,085,313	\$ 3,434,697	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,102,237	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 11,102,237	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,085,313	\$ 14,536,934	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,512,657	\$ (3,245,958)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,597,970	\$ 11,290,976	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$1,453,934	1
2	Restatements (describe):		2
3	Rounding	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$1,453,935	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	58,722	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)	\$58,722	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)	\$1,512,657	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 9,924,604	1
2	Discounts and Allowances for all Levels	(1,118,158)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,806,446	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	913,770	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 913,770	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	75,393	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	867	19
20	Radiology and X-Ray	257	20
21	Other Medical Services	108,410	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 184,927	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	17,076	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17,076	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	380,021	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 380,021	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,302,240	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,939,654	31
32	Health Care	3,810,205	32
33	General Administration	2,226,454	33
	B. Capital Expense		
34	Ownership	1,334,534	34
	C. Ancillary Expense		
35	Special Cost Centers	394,784	35
36	Provider Participation Fee	537,887	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,243,518	40
41	Income before Income Taxes (line 30 minus line 40)**	58,722	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 58,722	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,450,267	44
45	Private Pay - Net Inpatient Revenue	2,850	45
46	Medicare - Net Inpatient Revenue	317,802	46
47	Other-(specify) Hospice	24,203	47
48	Other-(specify) HMO, Insurance	11,324	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,806,446	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? Not complete 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.

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,841	2,164	\$ 97,527	\$ 45.07	1
2	Assistant Director of Nursing	1,821	2,039	65,889	32.31	2
3	Registered Nurses	11,783	12,645	328,435	25.97	3
4	Licensed Practical Nurses	36,015	39,120	975,480	24.94	4
5	CNAs & Orderlies	103,802	111,749	1,163,001	10.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,684	10,837	170,690	15.75	8
9	Activity Director	2,001	2,091	35,618	17.03	9
10	Activity Assistants	9,989	10,509	91,083	8.67	10
11	Social Service Workers	15,322	17,180	226,601	13.19	11
12	Dietician					12
13	Food Service Supervisor	1,844	2,025	35,709	17.63	13
14	Head Cook	5,369	5,927	58,026	9.79	14
15	Cook Helpers/Assistants	17,191	18,572	194,447	10.47	15
16	Dishwashers					16
17	Maintenance Workers	3,826	3,990	53,636	13.44	17
18	Housekeepers	25,447	26,914	277,304	10.30	18
19	Laundry	10,949	12,007	115,957	9.66	19
20	Administrator	1,980	3,216	104,636	32.54	20
21	Assistant Administrator	1,977	2,138	62,156	29.07	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,549	14,797	197,356	13.34	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	6,929	7,405	165,794	22.39	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	281,319	305,325	\$ 4,419,345 *	\$ 14.47	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	Monthly	\$ 17,672	01-03	35
36	Medical Director	Monthly	2,400	09-03	36
37	Medical Records Consultant	Monthly	4,136	10-03	37
38	Nurse Consultant	Monthly	54,432	10-03	38
39	Pharmacist Consultant	Monthly	13,710	10-03	39
40	Physical Therapy Consultant	452	25,485	10a-03	40
41	Occupational Therapy Consultant	326	18,679	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	160	8,726	10a-03	43
44	Activity Consultant	88	4,463	11-03	44
45	Social Service Consultant	19	1,155	12-03	45
46	Other(specify) Food Service Director	Monthly	22,270	01-03	46
47	Specialized Service Consultant	Monthly	23,328	12-03	47
48	Psychiatric MD Consultant	Monthly	6,600	12-03	48
49	TOTAL (lines 35 - 48)	1,045	\$ 203,056		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8	\$ 480	10-03	50
51	Licensed Practical Nurses	500	15,690	10-03	51
52	Certified Nurse Assistants/Aides	8	292	10-03	52
53	TOTAL (lines 50 - 52)	516	\$ 16,462		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID NumberColumbus Park Nrsg Rehab Ctr# 0037960Report Period Beginning:01/01/12Ending:12/31/12Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Martin Lee (1/1/12-10/23/12)	Administrator	0.00%	\$ 84,080
Patrick Baalke (10/24-current)	Administrator	0.00%	20,556
Maria Green	Asst. Admin	0.00%	62,156
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 166,792

B. Administrative - Other

Description	Amount
Director of Administrative Service - SIR Management	\$ 57,240
Ancillary Administrative Charges - SIR Management	51,840
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
SIR Management	Bookkeeping	\$ 85,536
SIR Management	Accounting	36,000
SIR Management	Dir. Of Regulatory Service	25,920
Personnel Planners Inc	Unemp. Consult.	3,473
FR&R	Accounting	20,612
Pinnacle	Customer Satisfaction	3,727
E-Health Data Solutions	MDS Software	3,600
See Attached	Legal	18,775
Compliance Team	Accreditation	600
Allscripts	Electronic Health Records	3,468
Honkamp Kreuger	Fed. Tax Credit Program	885
See Supplemental Schedule		42,582
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 245,177

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 90,850
Unemployment Compensation Insurance	114,480
FICA Taxes	333,768
Employee Health Insurance	224,826
Employee Meals	32,062
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	3,840
401K Matching	7,610
Other Employee Benefits	7,272
Union Pension	40,786
TOTAL (agree to Schedule V, line 22, col.8)	

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	4,738
Health Care Worker Background Check (Indicate # of checks performed 210)	5,813
Patient Background Checks	
Dues and Subscriptions	7,396
Licenses and Permits	4,733
Alloc. - S.I.R. Management	507
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	4,400
Alloc. - S.I.R. Management	692
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 5,092

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

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													
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10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

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

Yes

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

Yes

If YES, give association name and amount.

ILCLTC \$7,396

(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?

N/A

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

Yes

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

10 Years

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

\$1,097

Line10

(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?

YESXNO

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

YESNOX

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$537,887

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.

\$32,062

Has any meal income been offset against related costs?

No

Indicate the amount.

\$N/A

(16) Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$N/A

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

N/A

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?

N/A

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?

N/A

Firm Name:

N/A

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

Yes

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

Yes

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

SEE ACCOUNTANTS' COMPILATION REPORT