

		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: <u>0044560</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Evergreen Health Care Ctr</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/12</u> to <u>12/31/12</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																															
Address: <u>10124 S Kedzie</u> <u>Evergreen Park</u> <u>60805</u>																																																	
Number City Zip Code																																																	
County: <u>Cook</u>																																																	
Telephone Number: <u>(708) 907 - 7000</u> Fax # <u>(708) 907 - 7003</u>																																																	
HFS ID Number: _____		<table><tr><td rowspan="2">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) _____	(Title) _____	(Signed) _____	(Date) _____																																						
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	(Title) _____																																																
	(Signed) _____																																																
	(Date) _____																																																
Date of Initial License for Current Owners: <u>11/30/99</u>																																																	
Type of Ownership:																																																	
<table><tr><td>☐</td><td>VOLUNTARY,NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td>IRS Exemption Code _____</td><td></td><td>☒</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td></td><td></td><td>☐</td><td>"Sub-S" Corp.</td><td></td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Limited Liability Co.</td><td></td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Trust</td><td></td><td>_____</td></tr><tr><td></td><td></td><td>☐</td><td>Other</td><td></td><td>_____</td></tr></table>		☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☒	Corporation	☐	Other _____			☐	"Sub-S" Corp.		_____			☐	Limited Liability Co.		_____			☐	Trust		_____			☐	Other		_____
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		☐	Other		_____																																												
In the event there are further questions about this report, please contact:																																																	
Name: <u>Boris Kushnir</u>		Telephone Number: <u>(614) 849-3000</u>																																															
Email Address: _____																																																	

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Evergreen Health Care Ctr

0044560 Report Period Beginning: 01/01/12 Ending: 12/31/12

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds <u>N/A</u>					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>242</u>	Skilled (SNF)	<u>242</u>	<u>88,572</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>242</u>	TOTALS	<u>242</u>	<u>88,572</u>	7

B. Census-For the entire report period.						
	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>18,718</u>	<u>3,883</u>	<u>31,647</u>	<u>54,248</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>18,718</u>	<u>3,883</u>	<u>31,647</u>	<u>54,248</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.25%

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/30/99

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/30/99 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 242 and days of care provided 20,794

Medicare Intermediary Wisconsin Physicians Service Insurance

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

Facility Name & ID Number Evergreen Health Care Ctr # 0044560 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary		1,630	1,009,443	1,011,073		1,011,073		1,011,073			1
2	Food Purchase		24,428		24,428		24,428	(5)	24,423			2
3	Housekeeping		12,186	348,661	360,847		360,847		360,847			3
4	Laundry		6,599	118,567	125,166		125,166	(214)	124,952			4
5	Heat and Other Utilities			283,749	283,749		283,749		283,749			5
6	Maintenance	147,879		160,314	308,193		308,193	551	308,744			6
7	Other (specify):* Supplemental											7
8	TOTAL General Services	147,879	44,843	1,920,734	2,113,456		2,113,456	332	2,113,788			8
	B. Health Care and Programs											
9	Medical Director			114,004	114,004		114,004		114,004			9
10	Nursing and Medical Records	5,162,578	187,802	11,742	5,362,122		5,362,122		5,362,122			10
10a	Therapy											10a
11	Activities	181,156	8,160	1,198	190,514		190,514		190,514			11
12	Social Services	145,279			145,279		145,279		145,279			12
13	CNA Training											13
14	Program Transportation			2,341	2,341		2,341		2,341			14
15	Other (specify):* Supplemental											15
16	TOTAL Health Care and Programs	5,489,013	195,962	129,285	5,814,260		5,814,260		5,814,260			16
	C. General Administration											
17	Administrative	135,065		1,005,324	1,140,389		1,140,389		1,140,389			17
18	Directors Fees											18
19	Professional Services			236,485	236,485	(6,559)	229,926	(39,295)	190,631			19
20	Dues, Fees, Subscriptions & Promotions			129,734	129,734		129,734	(63,383)	66,351			20
21	Clerical & General Office Expenses	374,080	71,040	310,844	755,964		755,964	(282,975)	472,989			21
22	Employee Benefits & Payroll Taxes			1,372,448	1,372,448		1,372,448		1,372,448			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,211	7,211		7,211	(495)	6,716			24
25	Other Admin. Staff Transportation			4,865	4,865		4,865	(310)	4,555			25
26	Insurance-Prop.Liab.Malpractice			691,118	691,118		691,118		691,118			26
27	Other (specify):* Supplemental											27
28	TOTAL General Administration	509,145	71,040	3,758,029	4,338,214	(6,559)	4,331,655	(386,458)	3,945,197			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,146,037	311,845	5,808,048	12,265,930	(6,559)	12,259,371	(386,126)	11,873,245			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.

**Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 3 / Page 4 Reclassifications

Description	Increase	Decrease
Real Estate Taxes	6,559	
Legal Fees		6,559

To reclassify legal expense incurred by Evergreen Health Care Center as it relates to the appeal of its real estate tax assessment for 2011. A copy of the legal invoice is included behind Page 10 and Page 21.

Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 - Other Staff Admin Transportation Schedule

Payee	Purpose	Date	Amount	Allowable
Petty Cash	Gas for snowblower & transport equipment to Warren Barr	01/30/12	133	133
Susan Philippi	Home to a meeting at WBP	01/30/12	24	24
Brian Speck	Hyatt Rosemont Hotel for P.I.E. meeting for J. Graf, K. Tighe, B. Magnabosco, D. Cantelo	01/31/12	942	942
To Record 5 Years Old Mountain Storage Fee	Adjustment of miscoded prior year invoices.	01/31/12	(217)	
Allen Slappy	Mileage Reimb Evergreen to Warren Barr round trip	02/28/12	42	42
Timothy Holle	Mileage Evergreen to Warren Barr and back	02/28/12	42	42
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	03/13/12	92	
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	03/13/12	108	
Brown, Kimberly	Mileage Reimb to Infection Prevention Seminare and back	03/14/12	66	66
Contelo, Diane	Mileage Reimb to and from Evergreen to Warren Barr	03/23/12	126	126
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	04/09/12	54	
Denise Norman	Hyatt Rosemont Hotel for P.I.E. meeting for M. Epps, D. Cantelo, and M. Mulherin	04/24/12	471	471
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	05/07/12	46	46
Joan House	Mileage & Tolls to Evergreen	05/15/12	43	43
Sarah Glumm	Lunch	05/29/12	16	16
Kurt Christiansen	Mileage from TCM to Evergreen	06/05/12	17	17
Kurt Christiansen	Milege from Evergreen to Warren Barr	06/05/12	10	10
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	06/26/12	76	
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	07/02/12	52	
Mike Filippo	Parking fee for mediation for G. Bell Evergreen legal case	07/30/12	33	33
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	08/06/12	52	
Joan House	Mileage to Evergreen	08/10/12	39	39
Sarah Glumm	Lunch & meeting for CHF program at Evergreen	08/12/12	59	59
Denise Norman	Hyatt Hotel for Patricia Roberts for Crew Chief Meeting	08/24/12	157	157
Tracy Pacheco	Parking, lunches and meetings	09/06/12	1,231	1,231
	Mileage from support center to Evergreen for case management meeting. Mileage from WBP to Evergreen for case management meeting.			
	From support center to emcompass meeting.			
Mulherin, Megan	Mileage to IPC meeting in Hinsdale.	09/14/12	90	90
Mike Filippo	Parking fee for Evergreen's Toney case/mediation	09/20/12	39	39
Denise Norman	Customer service training breakfast	10/31/12	30	30
Mike Filippo	Parking for mediation Groeller case for Evergreen	11/01/12	32	32
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	11/12/12	46	
Sarah Glumm	Lunch with Diane Cantelo	11/13/12	43	43
Graf, Joanne	Mileage Reimb to travel to hospitals and parking	12/12/12	48	
Contelo, Diane	Gas from Evergreen to Rosemont and back	12/31/12	92	92
Contelo, Diane	Meetings, lunches, and food	12/31/12	559	559
Tracy Pacheco	Parking for open houses and meetings	12/31/12	18	18
Tracy Pacheco	Lunch & food for meetings	12/31/12	155	155
Total			4,865	4,555
Non-Allowable				310

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			235,299	235,299		235,299	194,119	429,418			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			187,124	187,124		187,124	449,399	636,523			32
33	Real Estate Taxes			128,430	128,430	6,559	134,989	(886)	134,103			33
34	Rent-Facility & Grounds			889,500	889,500		889,500	(889,500)				34
35	Rent-Equipment & Vehicles			25,249	25,249		25,249		25,249			35
36	Other (specify):* Supplemental							88,762	88,762			36
37	TOTAL Ownership			1,465,602	1,465,602	6,559	1,472,161	(158,106)	1,314,055			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,358,559	3,435,690	4,794,249		4,794,249	282,066	5,076,315			39
40	Barber and Beauty Shops			4,178	4,178		4,178		4,178			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee		334,649		334,649		334,649		334,649			42
43	Other (specify):* Supplemental	166,805			166,805		166,805	(166,805)				43
44	TOTAL Special Cost Centers	166,805	1,693,208	3,439,868	5,299,881		5,299,881	115,261	5,415,142			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	6,312,842	2,005,053	10,713,518	19,031,413		19,031,413	(428,971)	18,602,442			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

Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Amortization			88,762
Total	-	-	88,762
Line 43 Detailed			
Marketing	166,805		2,217
Total	166,805	-	2,217

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	(5)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(214)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(2,297)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(269,952)	21		24
25	Fund Raising, Advertising and Promotional	(63,383)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(247,449)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (583,300)		\$	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)	154,329		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 154,329		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (428,971)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable Fees - Real Estate Taxes	\$ (886)	33	1
2	Other Income	(1,844)	21	2
3	Bank Fees	(10,179)	21	3
4	Donations	(1,000)	21	4
5	Marketing	(166,805)	43	5
6	Non-Allowable Seminars	(495)	24	6
7	Non-Allowable Legal	(39,295)	19	7
8	Capitlized Assets Less Than \$2,500	551	6	8
9	Non-Allowable Staff Transportation	(310)	25	9
10				10
11	Evergreen Healthcare Realty, LLC			11
12	Professional Fees	(22,097)	19	12
13	Licenses	(500)	20	13
14	Office and Clerical	(4,589)	21	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
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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	(247,449)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Evergreen Health Care Ctr# 0044560

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5)	0	0	0	0	0	0	0	0	0	0	(5)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(214)	0	0	0	0	0	0	0	0	0	0	(214)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	551	0	0	0	0	0	0	0	0	0	0	551	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	332	0	0	0	0	0	0	0	0	0	0	332	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(61,392)	22,097	0	0	0	0	0	0	0	0	0	(39,295)	19
20	Fees, Subscriptions & Promotions	(63,883)	500	0	0	0	0	0	0	0	0	0	(63,383)	20
21	Clerical & General Office Expenses	(287,564)	4,589	0	0	0	0	0	0	0	0	0	(282,975)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(495)	0	0	0	0	0	0	0	0	0	0	(495)	24
25	Other Admin. Staff Transportation	(310)	0	0	0	0	0	0	0	0	0	0	(310)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(413,644)	27,186	0	0	0	0	0	0	0	0	0	(386,458)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(413,312)	27,186	0	0	0	0	0	0	0	0	0	(386,126)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Evergreen Health Care Ctr # 0044560 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	194,119	0	0	0	0	0	0	0	0	0	194,119	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,297)	451,696	0	0	0	0	0	0	0	0	0	449,399	32
33	Real Estate Taxes	(886)	0	0	0	0	0	0	0	0	0	0	(886)	33
34	Rent-Facility & Grounds	0	(889,500)	0	0	0	0	0	0	0	0	0	(889,500)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	88,762	0	0	0	0	0	0	0	0	0	88,762	36
37	TOTAL Ownership	(3,183)	(154,923)	0	0	0	0	0	0	0	0	0	(158,106)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	282,066	0	0	0	0	0	0	0	0	282,066	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(166,805)	0	0	0	0	0	0	0	0	0	0	(166,805)	43
44	TOTAL Special Cost Centers	(166,805)	0	282,066	0	0	0	0	0	0	0	0	115,261	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(583,300)	(127,737)	282,066	0	0	0	0	0	0	0	0	(428,971)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Pg. 6 Supp 1 and Page P6. Supp 2		Ridgewood Health Care Center, LLC		Evergreen Realty	Chicago, IL	Building Co.
		Westlake Health Care Center, LLC		Boulevard Mgmt.	Rosemont, IL	Mgmt. Co.
		Warren Barr Pavilion, LLC	Chicago, IL	Advanced Therapy	Rosemont, IL	Therapy 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	\$ 889,500	Evergreen Healthcare Realty, LLC	100.00%	\$	\$ (889,500)	1
2	V	19	Professional Fees		Evergreen Healthcare Realty, LLC	100.00%	22,097	22,097	2
3	V	20	Dues and Subscriptions		Evergreen Healthcare Realty, LLC	100.00%	500	500	3
4	V	21	Office and Clerical		Evergreen Healthcare Realty, LLC	100.00%	4,589	4,589	4
5	V	30	Depreciation		Evergreen Healthcare Realty, LLC	100.00%	194,119	194,119	5
6	V	32	Interest		Evergreen Healthcare Realty, LLC	100.00%	451,696	451,696	6
7	V	36	Amortization		Evergreen Healthcare Realty, LLC	100.00%	88,762	88,762	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 889,500			\$ 761,763	\$ * (127,737)	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	39	Ancillary Services - Therapy	\$ 2,999,667	Advanced Therapy & Rehab, LLC	100.00%	\$ 3,281,733	\$ 282,066	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			\$ 2,999,667			\$ 3,281,733	\$ * 282,066	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Evergreen Health Care Ctr

0044560

Report Period Beginning:

01/01/12

Ending:

12/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	George P. Bauer Revocable Trust	6%						1
2	Carol B. Bauer Revocable Trust	6%						2
3	Margot M. Brinley	2%						3
4	Growth Partners	2%						4
5	Jerold A. Hecktman F. Partnership	1%						5
6	Amy Heinrich	1%						6
7	Thomas Hunter III	10%						7
8	Thomas Hunter IV	0.6%						8
9	Willard Hunter	0.4%						9
10	Leisure Investments, LLC	0.5%						10
11	Frank Locallo	1%						11
12	Mark Madigan	0.2%						12
13	McKay Trading Partnership	1%						13
14	Adeline S. Morrison	6%						14
15	Helen Morrison	2%						15
16	Lois L. Morrison	2%						16
17	Lisa Nemeroff Revocable Trust	1%						17
18	Joe Perillo	1%						18
19	Theodore Pecora	1%						19
20	Ray Rusnak	1%						20
21	Jennifer Steans	4%						21
22	Steans Family Foundation	4%						22
23	Robin Steans	4%						23
24	Harrison I. Steans	19.5%						24
25	Neele Stearns	5.8%						25
26	Tower Investors	1%						26
27	WHI Ventures Fund I, LLC	4%						27
28	Thomas E. Wood Revocable Trust	1%						28
29	Marlene Elowe	1%						29
30	Sidney Freedland	2%						30

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	Strategic Management Advisors	1%						1
2	Michael G. Hara Revocable Trust	1%						2
3	Gene Jacobs	1%						3
4	Jeff Elowe - Spousal Trust	1.0605%						4
5	Randi J. Elowe	1.0605%						5
6	Brian Cloch	2.12075%						6
7	Fred Benjamin	0.7485%						7
8	CBE III, LLC	0.01%						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

SEE ACCOUNTANTS' COMPILATION REPORT

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	N/A - No Compensation								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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 Evergreen Health Care Ctr # 0044560 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒
- B. Show the allocation of costs below. If necessary, please attach worksheets.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(847) 720 - 8701

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	Bank of America		X	Mortgage			\$	8,795,500			\$	451,696	1
2													2
3													3
4													4
5													5
	Working Capital												
6	FIC	X		Line of Credit				2,700,000					6
7				Line of Credit				2,407,119				182,291	7
8	Insurance Financing		X									4,833	8
9	TOTAL Facility Related						\$	13,902,619			\$	638,820	9
	B. Non-Facility Related*												
10	Interest Income											(2,297)	10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$				\$	(2,297)	14
15	TOTALS (line 9+line14)						\$	13,902,619			\$	636,523	15

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

\$ 0

Line #

N/A

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

B. Real Estate Taxes

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.

HFS 3745 (N-4-99)

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Evergreen Health Care Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044560

CONTACT PERSON REGARDING THIS REPORT Boris Kushnir

TELEPHONE (614) 849 - 3000 FAX #: (614) 221 - 5355

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 24-11-411-014-0000	Nursing Home	\$ 169,604.69	\$ 169,604.69
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 169,604.69	\$ 169,604.69

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 82,212

B. General Construction Type: Exterior Brick Frame Number of Stories 1

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

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

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1999	\$ 1,627,500	1
2					2
3	TOTALS			\$ 1,627,500	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Ctr

0044560

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	242		1999	1963	\$ 7,052,500	\$ 180,833		\$ 180,833	\$	2,365,902	4
5			1999	1963	303,742						5
6			2000	1963	103,836						6
7											7
8											8
	Improvement Type**										
9	The building costs above and leasehold improvements listed										9
10	below are captured on Evergreen Healthcare Realty, LLC										10
11											11
12	Various										12
13	Various			2000	375,874	9,728		9,728		118,082	13
14	Various			2001	117,107	2,911		2,911		33,920	14
15	Various			2002	6,479	166		166		1,799	15
16				2005	7,577	481		481		3,647	16
17											17
18	The leasehold improvements listed below are captured on										18
19	the books of Evergreen Health Care Center:										19
20											20
21	Various			1999	3,440						21
22	Various			2000	18,650						22
23	Various			2001	34,993						23
24	Various			2002	95,778						24
25	Various			2003	239,209						25
26	Various			2004	44,968						26
27	Various			2005	21,784						27
28	Various			2006	64,715						28
29	Various			2007	198,310						29
30	Various			2008	231,647						30
31	Rebuilding Pump			2009	2,295						31
32	Install New Fitting & Valves for Boiler			2009	9,425						32
33	Rebuild 100 Unit Showers			2009	23,440						33
34	Repair Parking Lot			2009	15,009						34
35	Installation of Egress Lighting			2009	6,153						35
36	New Screen Door			2010	2,865						36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Ctr

0044560

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	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 Double Egres Doors and Nurse Station	2011	\$ 19,900	\$		\$	\$	\$	37
38 Double Egres Doors and Nurse Station	2011	19,528						38
39 Boiler Return Piping	2011	7,780						39
40 Sump Pump	2011	6,916						40
41 Solarium Windows	2011	4,159						41
42 Solarium Windows Installation	2011	2,160						42
43 Concrete Sidewalk	2011	4,950						43
44 Central Butterfly Valves	2011	6,040						44
45 Remove and Replace Screen Porch with Windows	2011	6,750						45
46 Remove and Replace Screen Porch with Windows	2011	6,750						46
47 Sign Light - Combined with Others Exceeds \$2,500	2011	1,085						47
48 Transitional Suites - Paint, Plaster, Electrical, Walls	2011	37,384						48
49 Signage	2011	7,150						49
50 Interior Signs	2011	11,505						50
51 Interior Signs	2011	5,163						51
52 300 Unit Bathroom - Trim Out Faucet Water & Waste	2011	3,100						52
53 Access Control System	2011	14,443						53
54 Bathroom Flushing System	2011	1,722						54
55 Bathroom Reglazed	2011	3,400						55
56 Parking Log - Ashphalt	2012	31,750						56
57 Inspect / Repair Leaks in Pipes, Skylights, Walls, Pitch Pans	2012	10,500						57
58 Exterior Lighting	2012	17,885						58
59 Exterior Lighting - LED Lights	2012	100						59
60 Electrical Work to Building	2012	1,370						60
61 Paint Hallway	2012	9,840						61
62 Paint Handrails	2012	6,285						62
63 Interior Signs	2012	5,588						63
64 Electrical Outlets - Pipe and Wire	2012	6,700						64
65 Mulch Core Aeration	2012	6,200						65
66 Fire Alarm System	2012	2,700						66
67 Sprinkler Heads - Combined with Other Exceeds \$2,500	2012	1,875						67
68 Access Control System	2012	14,443						68
69 Administrative Offices - Carpeting	2012	5,180						69
70 TOTAL (lines 4 thru 69)		\$ 9,270,095	\$ 194,119		\$ 194,119	\$	\$ 2,523,350	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 9,270,095	\$ 194,119		\$ 194,119	\$	\$ 2,523,350	1
2 Elevator Repair	2012	551						2
3 Electrical Work for Rooms	2012	11,015						3
4 400 Hallways - Strip Wallpaper, Repair Walls, and Paint	2012	6,150						4
5 Install 36" Door - Combined with Other Exceeds \$2,500	2012	1,700						5
6 Sprinkler Heads - Combined with Other Exceeds \$2,500	2012	1,008						6
7 Decorative Film for Windows	2012	3,815						7
8 Administrative Offices - Paint Ceilings and Walls	2012	2,910						8
9 Nursing Station - Cove Base, Electrical, Patching	2012	32,640						9
10 400 Hallway - Supply and Install 500 Feet of Picture Trim	2012	2,605						10
11 Nurses Station and Hallway - Paint Wall and Door	2012	7,500						11
12 Room 300 Project - Wall Paper Removal and Painting	2012	6,500						12
13 Transitional Suites Project - Sinks, Cabinets, Paint, Flooring	2012	149,158						13
14								14
15								15
16								16
17 Individual Items Expensed - Less than \$2,500 Floor								17
18 Elevator Repair	2012	(551)						18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30 Financial Statement Depreciation			115,193		115,193		562,408	30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 9,495,096	\$ 309,312		\$ 309,312	\$	\$ 3,085,758	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	\$867,620	\$63,375	\$63,375	\$	5 - 10	\$952,437	71
72	Current Year Purchases	359,774	56,731	56,731		5 - 10	56,731	72
73	Fully Depreciated Assets							73
74	Supplemental Schedule	2,159,202				5 - 10	2,159,202	74
75	TOTALS	\$3,386,596	\$120,106	\$120,106	\$		\$3,168,370	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

	1	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)	\$14,509,191	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$429,418	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$429,418	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$6,254,128	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Evergreen Real Estate, LLC			
Prior	2,159,202		2,159,202
Current			
Total	2,159,202	-	2,159,202
Total	2,159,202	-	2,159,202

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

N/A
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: \$25,249Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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.)

12345678										
	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	\$		\$ 1,124,350	\$		\$ 1,124,350	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			301,295			301,295	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,574,022			1,574,022	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				1,048,434		1,048,434	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					310,125		310,125	12
13	Other (specify): See Supplemental	39 - 03				436,023			436,023	13
14	TOTAL			\$		\$ 3,435,690	\$ 1,358,559		\$ 4,794,249	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 16 Supplemental Schedule

IL478-2471

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 187,505	\$ 329,255	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 879,501)	5,540,898	5,540,898	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	80,252	80,252	6
7	Other Prepaid Expenses	13,158	13,158	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	2,079,617	89,206	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,901,430	\$ 6,052,769	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,627,500	13
14	Buildings, at Historical Cost		7,052,500	14
15	Leasehold Improvements, at Historical Cost	1,379,982	1,887,019	15
16	Equipment, at Historical Cost	1,356,043	1,356,043	16
17	Accumulated Depreciation (book methods)	(1,571,575)	(4,094,925)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	137,380	500,040	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,301,830	\$ 8,328,177	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,203,260	\$ 14,380,946	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,247,345	\$ 4,247,386	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,407,119	2,407,119	29
30	Accrued Salaries Payable	330,220	330,220	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	179,015	179,015	32
33	Accrued Interest Payable		37,870	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 7,163,699	\$ 7,201,610	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,700,000	11,495,500	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,700,000	\$ 11,495,500	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,863,699	\$ 18,697,110	46
47	TOTAL EQUITY(page 18, line 24)	\$ (660,439)	\$ (4,316,164)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,203,260	\$ 14,380,946	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Evergreen Health Care Ctr
Medicaid Cost Report
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Deposits	89,206	89,206
Due from Related Parties	1,990,411	
Total	2,079,617	89,206
Line 23 - Other Long Term Assets		
Construction in Progress	137,380	137,422
Closing Costs (Net of Amortization)		271,069
Financing Costs (Net of Amortization)		91,549
Total	137,380	500,040
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 159,291	1
2	Restatements (describe):		2
3	Prior Year Accounting Adjustments	(183,080)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (23,789)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(636,650)	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)	\$ (636,650)	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)	\$ (660,439)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Ctr

0044560

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 18,292,183	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,292,183	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	98,221	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 98,221	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	5	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	213	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 218	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,297	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,297	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,844	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,844	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,394,763	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,113,456	31
32	Health Care	5,814,260	32
33	General Administration	4,338,214	33
	B. Capital Expense		
34	Ownership	1,465,602	34
	C. Ancillary Expense		
35	Special Cost Centers	4,965,232	35
36	Provider Participation Fee	334,649	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,031,413	40
41	Income before Income Taxes (line 30 minus line 40)**	(636,650)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (636,650)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,653,609	44
45	Private Pay - Net Inpatient Revenue	726,889	45
46	Medicare - Net Inpatient Revenue	10,617,571	46
47	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	327,377	47
48	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	3,966,737	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 18,292,183	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Evergreen Health Care Ctr# 0044560

Report Period Beginning:

01/01/12

Ending:

12/31/12

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,784	4,159	\$ 180,468	\$ 43.39	1
2	Assistant Director of Nursing					2
3	Registered Nurses	62,100	67,424	2,124,562	31.51	3
4	Licensed Practical Nurses	46,271	50,779	1,256,775	24.75	4
5	CNAs & Orderlies	109,293	121,423	1,380,574	11.37	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,187	4,919	74,773	15.20	8
9	Activity Director	2,360	2,606	52,611	20.19	9
10	Activity Assistants	9,589	10,977	128,545	11.71	10
11	Social Service Workers	5,580	5,733	145,279	25.34	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	4,886	6,245	147,879	23.68	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,144	2,518	135,065	53.64	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,019	21,752	374,080	17.20	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,758	2,039	42,960	21.07	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	7,362	11,810	269,271	22.80	33
34	TOTAL (lines 1 - 33)	278,333	312,384	\$ 6,312,842 *	\$ 20.21	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		\$		35
36	Medical Director		114,004	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		11,742	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		1,198	11 - 03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 126,944		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12

Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Marketing	1,888	5,265	166,805
Central Services and Supply	1,791	2,263	39,222
Unit Secretary	3,683	4,282	63,244
Total	7,362	11,810	269,271

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Greg Kennedy	Administrator	0	\$ 24,086	Workers' Compensation Insurance		\$ 106,219	IDPH License Fee	\$ 1,990
Megan Mulherin	Administrator	0	107,441	Unemployment Compensation Insurance		259,671	Advertising: Employee Recruitment	5,305
Richard Nolden	Administrator	0	3,538	FICA Taxes		470,328	Health Care Worker Background Check	7,245
				Employee Health Insurance		489,034	(Indicate # of checks performed)	
				Employee Meals			Patient Background Checks	11,900
				Illinois Municipal Retirement Fund (IMRF)*			Licenses	10,478
				Dental / Vision / Disability Insurance		28,612	Dues and Subscriptions	16,233
				Pension		17,354	Dues - Associations	13,200
				401K Expense		138	Advertising	63,383
				Other Employee Welfare		1,092		
TOTAL (agree to Schedule V, line 17, col. 1)							Less: Public Relations Expense	()
(List each licensed administrator separately.)			\$ 135,065				Non-allowable advertising	()
B. Administrative - Other							Yellow page advertising	()
Description			Amount				TOTAL (agree to Sch. V, line 20, col. 8)	
Management Fees - Transitional Care Management			\$ 1,005,324			\$ 1,372,448	\$ 129,734	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,005,324	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Plante & Moran, PLLC	Accounting		\$ 38,615			\$	Out-of-State Travel	\$
Paycom	Data Processing		35,455					
MDI	Data Processing		3,369					
AT&T Data	Data Processing		18,945				In-State Travel	
Nebo Systems	Data Processing		4,429					
VCPI	Data Processing		34,147					
Great Computer	Data Processing		16,881					
RG Enterprises	Other Professional		255				Seminar Expense	7,211
Curt B Janus	Other Professional		300				Non-Allowable Expenses	(495)
Candice L Boros	Other Professional		255					
Allison Consulting	Other Professional		14,346					
See Supplemental Schedule			69,488					
TOTAL (agree to Schedule V, line 19, column 3)							Entertainment Expense	()
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 236,485	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	\$ 6,716

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

**Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Frost, Ruttenberg & Rothblatt, P.C.	Other Professional Fees	(7,104)
Stone, McGuire & Siegal	Legal	20,055
Gould & Ratner	Legal	1,585
Corporation Service Corporation	Legal	989
Much, Shelist	Legal	29,902
Pretzel & Stouffer	Legal	8,083
Weltman, Weinberg & Reis	Legal	8,990
Klafter & Burke	Legal	6,559
Other		429

Total

69,488

Evergreen Health Care Ctr				
Medicaid Cost Report				
01/01/12 - 12/31/12				
Page 21 Supplemental Schedule - Legal Schedule Detailed				
Vendor	Invoice Date	Amount	Allowable	
Corporation Service Company	03/01/12	720	720	
Corporation Service Company	03/01/12	269	269	
Gould & Ratner, LLP	01/01/12	121		
Gould & Ratner, LLP	02/20/12	58	58	
Gould & Ratner, LLP	02/20/12	655		
Gould & Ratner, LLP	03/01/12	95		
Gould & Ratner, LLP	03/01/12	123		
Gould & Ratner, LLP	03/20/12	136		
Gould & Ratner, LLP	04/23/12	34		
Gould & Ratner, LLP	05/17/12	374		
Kauffman & Burke	06/01/12	6,569	6,569	
Much Shelist	01/01/12	186		
Much Shelist	01/01/12	11,432		
Much Shelist	01/01/12	93		
Much Shelist	01/01/12	576	576	
Much Shelist	02/01/12	96	96	
Much Shelist	02/01/12	192	192	
Much Shelist	03/01/12	404	404	
Much Shelist	04/01/12	188	188	
Much Shelist	05/01/12	2,688	2,688	
Much Shelist	05/01/12	1,241	1,241	
Much Shelist	05/01/12	1,316	1,316	
Much Shelist	06/01/12	790	790	
Much Shelist	06/01/12	1,824	1,824	
Much Shelist	06/30/12	2,688	2,688	
Much Shelist	06/30/12	2,112	2,112	
Much Shelist	06/30/12	1,316	1,316	
Much Shelist	06/30/12	1,241	1,241	
Much Shelist	08/01/12	47	47	
Much Shelist	08/01/12	576	576	
Much Shelist	08/01/12	144	144	
Much Shelist	08/01/12	672	672	
Much Shelist	08/01/12	95	95	
Much Shelist	08/01/12	2,669	2,669	
Much Shelist	10/01/12	1,162	1,162	
Much Shelist	11/01/12	350	350	
Much Shelist	12/31/12	912	912	
Pretzel & Souffler, Chartered	02/17/12	350		
Pretzel & Souffler, Chartered	02/20/12	526		
Pretzel & Souffler, Chartered	03/26/12	50		
Pretzel & Souffler, Chartered	04/23/12	136		
Pretzel & Souffler, Chartered	05/01/12	583		
Pretzel & Souffler, Chartered	05/31/12	726		
Pretzel & Souffler, Chartered	07/20/12	186		
Pretzel & Souffler, Chartered	09/21/12	250		
Pretzel & Souffler, Chartered	12/31/12	5,323		
Pretzel & Souffler, Chartered		275		
Pretzel & Souffler, Chartered	08/21/12	390		
Pretzel & Souffler, Chartered	11/30/12	150		
Pretzel & Souffler, Chartered	10/7/12	150		
Pretzel & Souffler, Chartered		2,245		
Pretzel & Souffler, Chartered	01/18/12	190		
Pretzel & Souffler, Chartered		26		
Stone, McGuire & Siegel	01/31/12	5,000		
Stone, McGuire & Siegel	02/29/12	2,500	2,500	
Stone, McGuire & Siegel	02/29/12	3,504	3,504	
Thomson's Aloco	06/07/12	60		
Wellman, Weinberg & Reis Co.	01/31/12	300		
Wellman, Weinberg & Reis Co.	02/20/12	(300)		
Wellman, Weinberg & Reis Co.	02/20/12	(400)		
Wellman, Weinberg & Reis Co.	04/20/12	300		
Wellman, Weinberg & Reis Co.	04/20/12	300		
Wellman, Weinberg & Reis Co.	06/06/12	(300)		
Wellman, Weinberg & Reis Co.	06/07/12	(15)		
Wellman, Weinberg & Reis Co.	06/07/12	1,443		
Wellman, Weinberg & Reis Co.	07/11/12	262		
Wellman, Weinberg & Reis Co.	07/11/12	30		
Wellman, Weinberg & Reis Co.	07/11/12	30		
Wellman, Weinberg & Reis Co.	07/11/12	30		
Wellman, Weinberg & Reis Co.	07/11/12	30		
Wellman, Weinberg & Reis Co.	08/13/12	135		
Wellman, Weinberg & Reis Co.	08/01/12	95		
Wellman, Weinberg & Reis Co.	09/14/12	40		
Wellman, Weinberg & Reis Co.	09/15/12	944		
Wellman, Weinberg & Reis Co.	10/12/12	300		
Wellman, Weinberg & Reis Co.	10/23/12	40		
Wellman, Weinberg & Reis Co.	10/23/12	50		
Wellman, Weinberg & Reis Co.	10/24/12	300		
Wellman, Weinberg & Reis Co.	10/24/12	300		
Wellman, Weinberg & Reis Co.	10/24/12	300		
Wellman, Weinberg & Reis Co.	10/24/12	300		
Wellman, Weinberg & Reis Co.	10/24/12	300		
Wellman, Weinberg & Reis Co.	11/01/12	528		
Wellman, Weinberg & Reis Co.	11/29/12	350		
Wellman, Weinberg & Reis Co.	11/29/12	350		
Wellman, Weinberg & Reis Co.	11/29/12	350		
Wellman, Weinberg & Reis Co.	11/29/12	300		
Wellman, Weinberg & Reis Co.	12/15/12	948		
Wellman, Weinberg & Reis Co.	12/18/12	50		
Wellman, Weinberg & Reis Co.	12/18/12	950		
Wellman, Weinberg & Reis Co.	12/20/12	50		
Wellman, Weinberg & Reis Co.	06/07/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	60		
Wellman, Weinberg & Reis Co.	05/16/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	60		
Wellman, Weinberg & Reis Co.	05/16/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	30		
Wellman, Weinberg & Reis Co.	05/16/12	31		
Wellman, Weinberg & Reis Co.	10/31/12	328		
Wellman, Weinberg & Reis Co.	10/31/12	108		
Total		76,163	36,867	
Non-Allowable			39,295	

Evergreen Health Care Ctr
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Seminar and Travel Schedule

Course Name	Date	Location	Attendee	Job Description	Amount	Allowable
		Advocate Healthcare: Systems 2025 Windsor Drive Oak Brook, IL	Catrina Mitchell-Smith	LPN	100	
Wound Care	09/24/11	170 Quail Ridge Drive Westmont, IL 60559	Alexander A Adeoye	MDS Manager	169	169
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Kimberly Brown	MDS Coordinator	169	169
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Lacy Jayne	MDS Coordinator	169	169
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Virginia Martinez	MDS Coordinator	169	169
Win Big With ADLs!	03/06/12	170 Quail Ridge Drive Westmont, IL 60559	Michelle Epps	DON	169	169
Infection Prevention in the Long-Term Care Setting Conference	3/8/12 - 3/9/12	N/A	Michelle Epps	DON	75	75
APIC - Infection Prevention Manual for LTC Facilities	N/A	N/A	Michelle Epps	DON	209	209
Regulations Survey Citations and You Info Manual	N/A	N/A	N/A	N/A	100	100
		Aramark 2300 Wrenoville Road Downers Grove IL 60515	Michelle Epps	DON	35	35
Infection Control Seminar	06/11/12	Evergreen Healthcare Center	Nurses & C.N.A's	Nurses & C.N.A's	665	665
Teaching Compencies for Nurses and CNAS	5/14 - 5/15/12	IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659	Megan Mulherin	Administrator	105	105
5 star rating seminar	08/01/12	IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659	Michelle Epps	DON	105	105
5 star rating seminar	08/01/12	IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659	Alexander A Adeoye	MDS Manager	105	105
5 star rating seminar	08/01/12	A.T.S Institute of Technology 5115 W 190th Place Country Club Hills, IL 60478	Luciana McClain	C.N.A.	1,500	1,500
Nursing / LPN Program	10/2011 - 3/2013	Advocate Christ Conference Center 4440 West 95th St Oak Lawn, IL 60453	Michelle Epps	DON	75	75
Wound Care 2012: Changing Lives	09/25/12	Advocate Christ Conference Center 4440 West 95th St Oak Lawn, IL 60453	Dawn Clark	Unit Manager	75	75
Wound Care 2012: Changing Lives	09/25/12	Advocate Christ Conference Center 4440 West 95th St Oak Lawn, IL 60453	Vicki Clark	Unit Manager	75	75
Wound Care 2012: Changing Lives	09/25/12	Advocate Christ Conference Center 4440 West 95th St Oak Lawn, IL 60453	Catrina Mitchell-Smith	LPN	75	75
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Michelle Epps	DON	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Dawn Clark	Unit Manager	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Vicki Clark	Unit Manager	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Lashawna Massie	Restorative Nurse	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Madeline jones Watson	ADON	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Cindy Falcjczyk	Unit Manager	105	105
Antipsychotic Drug Quality Management	09/06/12	Oak Lawn, IL	Cassandra Durigan	LPN	105	105
AANAC Certification	10/9 - 10/11/2012	Homewood Suites by Hilton 15245 S LaGrange Rd Orland Park, IL 60467	Madeline jones Watson	ADON	550	550
Ohio Healthcare Association - Delegate or Sugogate Handbook for Nurse Managers	10/18/12	N/A	N/A	N/A	12	12
Healthcare Compliance & Fraud Half-Day Conference	11/14/12	Donald E Stephens Convention Center 5555 N River Rd Rosemont, IL 60018	Megan Mulherin	Administrator	240	240
Healthcare Compliance & Fraud Half-Day Conference	11/14/12	Donald E Stephens Convention Center 5555 N River Rd Rosemont, IL 60018	Michelle Epps	DON	240	240
IL Council on Long Term Care - New OBRA Standards for F-322 Tube Feeding Reimbursement Excellence Series Part 4: ICD 9 Coding Strategies for MDS 3.0	11/14/12	Alsip, IL	Michelle Epps	DON	105	105
Impact of revised CMS regulations on end of life issues	11/20/12	Online - Webinar	Alexander A Adeoye	MDS Manager	79	79
LTC Survey Dec 2012 Softbound	11/21/12	Web Seminar	Michelle Epps	DON	75	75
CPAP/BIPAP	11/21/12	N/A	N/A	N/A	60	60
CPAP/BIPAP	11/21/12	Evergreen Healthcare Center	N/A	N/A	65	65
CPAP/BIPAP	11/21/12	Evergreen Healthcare Center	N/A	N/A	81	81
In-Services	11/28/12	Evergreen Healthcare Center	N/A	N/A	65	65
In-Services	11/28/12	Evergreen Healthcare Center	N/A	N/A	65	65
Success Seminar: Traditional Grammar: Critical Reading: Intro to Nursing Profession: Math; Development Across the Lifespan	8/27/12 - 12/21/12	ATS Institute of Technology 5115 W 190th Place Country Club Hills, IL 60478	Devon Hardy	Staffing Coordinator	300	300
CMS Compliance Series #1: Are YOU Ready for Advance Directives: F1567	01/09/13	Webinars	Michelle Epps	DON	79	
CMS Compliance Series #2: Are You Ready for F209: Quality of Care - Care at End of Life?	01/23/13	Webinars	Michelle Epps	DON	79	
Measure Up? Pay for Performance & Quality - the Clock is Ticking for Implementation!	01/30/13	Webinars	Michelle Epps	DON	79	
CMS Compliance Series #3: Are You Ready for F322: Feeding Tube Requirements?	02/06/13	Webinars	Michelle Epps	DON	79	
Quality & Compliance Series: QAPI Operationalized! Is Your Facility Prepared!	02/27/13	Webinars	Michelle Epps	DON	79	
Sub-Total					7,211	6,716
Non-Allowable						495

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		Evergreen Health Care Ctr		STATE OF ILLINOIS	#	0044560	Report Period Beginning:	01/01/12	Ending:	12/31/12	Page 23
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?					No					
(2)	Are there any dues to nursing home associations included on the cost report?					Yes					
	If YES, give association name and amount.					IHCA - \$13,200					
(3)	Did the nursing home make political contributions or payments to a political action organization?					No	If YES, have these costs been properly adjusted out of the cost report?		N/A		
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?					No	If YES, what is the capacity?		N/A		
(5)	Have you properly capitalized all major repairs and equipment purchases?					Yes					
	What was the average life used for new equipment added during this period?					5 Years					
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.					\$	75,760	Line		10 - 02	
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?					Yes	If NO, attach a complete explanation.				
(8)	Are you presently operating under a sale and leaseback arrangement?					No					
	If YES, give effective date of lease.					N/A					
(9)	Are you presently operating under a sublease agreement?					YES	X	NO			
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?					YES	NO	X	If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.		
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.					\$	334,649	This amount is to be recorded on line 42 of Schedule V.			
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?					No	If YES, attach an explanation of the allocation.				
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?					Yes					
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?					No	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.				
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.					\$	0	Has any meal income been offset against related costs?		Yes	
							Yes	Indicate the amount.		\$ 5	
(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	Ln 14			
	c. What percent of all travel expense relates to transportation of nurses and patients?					Ln 14					
	d. Have vehicle usage logs been maintained?					No					
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?					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?					Yes	Firm Name: Plante & Moran, PLLC - Not Final				
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?					Yes					
(19)	If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?					Yes	Attach invoices and a summary of services for all architect and appraisal fees				

SEE ACCOUNTANTS' COMPILATION REPORT