

		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>0024356</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																
Facility Name: <u>Lee Manor</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>1301 Lee St</u> <u>Des Plaines</u> <u>60018</u> Number City Zip Code																																		
County: <u>Cook</u>																																		
Telephone Number: <u>(847) 635-4000</u> Fax # <u>(847) 827-5796</u>																																		
HFS ID Number: _____																																		
Date of Initial License for Current Owners: <u>06/21/79</u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) <u>Chester Plodzien</u></td></tr><tr><td>(Title) <u>Owner</u></td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name _____ and Title) _____</td></tr><tr><td>(Firm Name _____ & Address) _____</td></tr><tr><td>(Telephone) _____ Fax # () _____</td></tr><tr><td>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</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) <u>Chester Plodzien</u>	(Title) <u>Owner</u>	(Signed) _____	Paid Preparer	(Date) _____	(Print Name _____ and Title) _____	(Firm Name _____ & Address) _____	(Telephone) _____ Fax # () _____	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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Type of Ownership:																																		
<table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td></tr><tr><td>☐</td><td>Charitable Corp.</td></tr><tr><td>☐</td><td>Trust</td></tr><tr><td colspan="2">IRS Exemption Code _____</td></tr></table>	☐	VOLUNTARY, NON-PROFIT	☐	Charitable Corp.	☐	Trust	IRS Exemption Code _____		<table><tr><td>☒</td><td>PROPRIETARY</td></tr><tr><td>☐</td><td>Individual</td></tr><tr><td>☐</td><td>Partnership</td></tr><tr><td>☐</td><td>Corporation</td></tr><tr><td>☒</td><td>"Sub-S" Corp.</td></tr><tr><td>☐</td><td>Limited Liability Co.</td></tr><tr><td>☐</td><td>Trust</td></tr><tr><td>☐</td><td>Other _____</td></tr></table>	☒	PROPRIETARY	☐	Individual	☐	Partnership	☐	Corporation	☒	"Sub-S" Corp.	☐	Limited Liability Co.	☐	Trust	☐	Other _____	<table><tr><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>State</td></tr><tr><td>☐</td><td>County</td></tr><tr><td>☐</td><td>Other _____</td></tr></table>	☐	GOVERNMENTAL	☐	State	☐	County	☐	Other _____
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In the event there are further questions about this report, please contact:																																		
Name: <u>Zenv Engracia</u> Telephone Number: <u>(847) 635-4000</u>																																		
Email Address: _____																																		

Facility Name & ID Number Lee Manor# 0024356 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 bedsN/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>260</u>	Skilled (SNF)	<u>260</u>	<u>95,160</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>260</u>	TOTALS	<u>260</u>	<u>95,160</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>66,758</u>	<u>12,389</u>	<u>9,758</u>	<u>88,905</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>66,758</u>	<u>12,389</u>	<u>9,758</u>	<u>88,905</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 93.43%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Note : Non-allowable costs have been
eliminated in Schedule V, Column 7.

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 06/29/1979

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date N/ANO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐If YES, enter number
of beds certified 260 and days of care provided 8,354Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

* All facilities other than governmental must report on the accrual basis.

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	437,200	125,836	12,547	575,583		575,583		575,583			1
2	Food Purchase		469,069		469,069		469,069	(589)	468,480			2
3	Housekeeping	418,196	54,809	63,745	536,750		536,750		536,750			3
4	Laundry	98,627	62,408		161,035		161,035		161,035			4
5	Heat and Other Utilities			247,989	247,989		247,989		247,989			5
6	Maintenance	131,053	18,637	133,031	282,721		282,721		282,721			6
7	Other (specify):*											7
8	TOTAL General Services	1,085,076	730,759	457,312	2,273,147		2,273,147	(589)	2,272,558			8
	B. Health Care and Programs											
9	Medical Director			24,000	24,000		24,000		24,000			9
10	Nursing and Medical Records	5,632,246	378,244	22,345	6,032,835		6,032,835		6,032,835			10
10a	Therapy	768,339	14,890	95,693	878,922		878,922		878,922			10a
11	Activities	89,114	47,663	2,844	139,621		139,621		139,621			11
12	Social Services	138,216		1,920	140,136		140,136		140,136			12
13	CNA Training											13
14	Program Transportation			30,349	30,349		30,349		30,349			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	6,627,915	440,797	177,151	7,245,863		7,245,863		7,245,863			16
	C. General Administration											
17	Administrative	160,749		498,103	658,852		658,852	(239,863)	418,989			17
18	Directors Fees											18
19	Professional Services			207,774	207,774		207,774	(6,842)	200,932			19
20	Dues, Fees, Subscriptions & Promotions			47,823	47,823		47,823	(150)	47,673			20
21	Clerical & General Office Expenses	485,153	67,453	49,555	602,161		602,161	(7,280)	594,881			21
22	Employee Benefits & Payroll Taxes			1,331,139	1,331,139		1,331,139		1,331,139			22
23	Inservice Training & Education			3,787	3,787		3,787		3,787			23
24	Travel and Seminar			11,664	11,664		11,664		11,664			24
25	Other Admin. Staff Transportation			30,319	30,319		30,319		30,319			25
26	Insurance-Prop.Liab.Malpractice			270,317	270,317		270,317	88,277	358,594			26
27	Other (specify):*											27
28	TOTAL General Administration	645,902	67,453	2,450,481	3,163,836		3,163,836	(165,858)	2,997,978			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,358,893	1,239,009	3,084,944	12,682,846		12,682,846	(166,447)	12,516,399			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
 NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (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			92,517	92,517		92,517	270,060	362,577			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			65,084	65,084		65,084	540,844	605,928			32
33	Real Estate Taxes							446,024	446,024			33
34	Rent-Facility & Grounds			2,526,000	2,526,000		2,526,000	(2,520,000)	6,000			34
35	Rent-Equipment & Vehicles			77,278	77,278		77,278		77,278			35
36	Other (specify):*											36
37	TOTAL Ownership			2,760,879	2,760,879		2,760,879	(1,263,072)	1,497,807			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		415,271	608	415,879		415,879		415,879			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			631,065	631,065		631,065		631,065			42
43	Other (specify):* Non-Allowable Cost			521,798	521,798		521,798	(521,798)				43
44	TOTAL Special Cost Centers		415,271	1,153,471	1,568,742		1,568,742	(521,798)	1,046,944			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,358,893	1,654,280	6,999,294	17,012,467		17,012,467	(1,951,317)	15,061,150			45

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(360)	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				8
9	Non-Straightline Depreciation	48,354	30		9
10	Interest and Other Investment Income	(3,970)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(900)	43		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	(694)	43		18
19	Entertainment	(37,016)	43		19
20	Contributions	(20,434)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(225,000)	43		24
25	Fund Raising, Advertising and Promotional	(123,841)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(50,634)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,810)	43		28
29	Other-Attach Schedule See Sch 5A	(316,065)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (732,370)		\$	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	2	
		Amount	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)	(1,218,947)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,218,947)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,951,317)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lee Manor

ID#

0024356

Report Period Beginning:

01/01/12

Ending:

12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
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
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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	0		49

Lee Manor
0024356
12/31/12

Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL
NON-ALLOWABLE EXPENSES
LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow non-allowable dues	(150)	20
To disallow X-Ray expense	(12,464)	43
To disallow Lab expense	(3,528)	43
To disallow Resident Personal Items	(5,093)	43
To disallow Lost Items	(800)	43
To disallow non-allowable Physicians Services	(30,000)	43
To offset Vending Income against Dietary Supplies	(229)	1
To offset Other Income against Office Expenses	(7,512)	21
To disallow out of period Legal Fees	(6,842)	19
To disallow Consolidated Billing	(9,584)	43
To disallow Management Fees	(239,863)	17
Total	(316,065)	

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
Chester Plodzien	10			Seneca Building		
Eva Dimas Family LP	90	See Schedule 6A		Limited Partnership	Des Plaines	Lessor

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	21	Bank Charges	\$	Seneca Building Limited Partnership	100.00%	\$ 232	\$ 232	1
2	V	26	Mortgage Insurance		Seneca Building Limited Partnership	100.00%	88,277	88,277	2
3	V	30	Depreciation		Seneca Building Limited Partnership	100.00%	221,706	221,706	3
4	V	32	Loan Amortization		Seneca Building Limited Partnership	100.00%	25,362	25,362	4
5	V	32	Interest		Seneca Building Limited Partnership	100.00%	(210)	(210)	5
6	V	32	Interest		Seneca Building Limited Partnership	100.00%	519,662	519,662	6
7	V	33	Real Estate Taxes		Seneca Building Limited Partnership	100.00%	416,024	416,024	7
8	V	34	Real Estate Taxes - Appeal		Seneca Building Limited Partnership	100.00%	30,000	30,000	8
9	V	34	Rent Facility & Grounds	2,520,000	Seneca Building Limited Partnership	100.00%		(2,520,000)	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,520,000			\$ 1,301,053	\$ * (1,218,947)	14

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

VII. RELATED PARTIES (continued)

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

☐ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	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			\$			\$ 0	\$ *	39

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

Lee Manor
0024356
12/31/12

Schedule 6A

Page 6, Schedule VII, Part A: Related Nursing Home

Name	City
Butterfield Health Care II, Inc. - Meadowbrook Manor	Naperville
Butterfield Health Care, Inc. - Meadowbrook Manor	Bolingbrook
Butterfield Health Care of LaGrange, Inc.	LaGrange

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	Chester Plodzien	Owner / Officer	Administrative	10.00	0	40	100.00	Mgmt. Fee	\$ 42,000	17(3)	1
2	Chris Vangel	Administrative	Administrative	0.00	91,495	8	20.00	Mgmt. Fee	55,440	17(3)	2
3	Nick Vangel	Administrative	Administrative	0.00	46,984	8	20.00	Mgmt. Fee	50,400	17(3)	3
4	Dorothy Vangel	Administrative	Administrative	78.00	0	8	20.00	Mgmt. Fee	50,400	17(3)	4
5	Katherine Hocuk	Administrative	Administrative	0.00	14,668	8	20.00	Mgmt. Fee	60,000	17(3)	5
6	Mark Hocuk	Asst. Administrator	Administrative	0.00	0	40	100.00	Salary	73,503	17(1)	6
7	Emy Plodzien	DON	Nursing	0.00	0	40	100.00	Salary	95,288	10(1)	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 427,031		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

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	First Merit - First Bank		X	Mortgage	\$70,810.00	6/15/09	\$ 10,800,000	\$ 13,294,947	6/15/2012	0.6100	\$ 519,662	1	
2												2	
3												3	
4	First Merit - First Bank		X					Amortization of mortgage costs			25,362	4	
5												5	
	Working Capital												
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000	506,000	05/31/2008	Variable	21,528	6	
7	West Suburban Bank		X	Working Capital	\$4,119.00	01/25/06	600,000	280,219	02/01/2013	0.0668	23,951	7	
8	See Page 9A				\$9,233.89		481,557	305,466			19,605	8	
9	TOTAL Facility Related				\$84,162.89		\$ 13,881,557	\$ 14,386,632			\$ 610,108	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(3,970)	10	
11	LM Contracts Equip.		X	Capital Lease (Bus&Chiller)	\$2,590.07	07/31/07	104,864		07/31/2012	Variable		11	
12	Loan From Shareholder	X		Working Capital		01/01/07	4,500	19,850	On Demand			12	
13								Real Estate Entity Interest Income			(210)	13	
14	TOTAL Non-Facility Related				\$2,590.07		\$ 109,364	\$ 19,850			\$ (4,180)	14	
15	TOTALS (line 9+line14)						\$ 13,990,921	\$ 14,406,482			\$ 605,928	15	

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

** 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

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	Omnicare Note		X	Pay off Accounts Payable	\$8,449.00	12/01/10	447,709	281,901	12/1/2015	0.0500	19,605	6	
7			X	Van Purchase	\$784.89	10/06/11	33,848	23,565	9/7/2015	5.9750	0	7	
8	Amortization of Loan Cost		X								0	8	
9	TOTAL Facility Related				\$9,233.89		\$ 481,557	\$ 305,466			\$ 19,605	9	
	B. Non-Facility Related*												
10	Interest Income Offset										0	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ 0	14	
15	TOTALS (line 9+line14)						\$ 481,557	\$ 305,466			\$ 19,605	15	

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

** 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.		\$	473,040	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.)		2011		\$	456,496	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(16,544)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	456,491	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.)				\$	30,000	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 \$ 22,352 For 2003 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(23,923)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	446,024	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2007	445,140	8
	2008	455,907	9
	2009	421,859	10
	2010	450,569	11
	2011	456,491	12

Based on prior years' tax bills.

Real Estate Tax Payments	
2011 \$456491 X 1.00 =456491	

	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>Lee Manor</u>	COUNTY	<u>Cook</u>
---------------	------------------	--------	-------------

FACILITY IDPH LICENSE NUMBER 0024356

CONTACT PERSON REGARDING THIS REPORT Zeny Engracia

TELEPHONE (847) 635-4000 FAX #: (847) 635-5016

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.	09-20-400-033-0000	Seneca Nursing Home	\$ 456,491.00	\$ 456,941.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 456,491.00	\$ 456,941.00

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 provide copies of their original **second installment tax bill.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 106,300

B. General Construction Type:

Exterior Brick/Drywall

Frame Fire-proof brick

Number of Stories 1

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

N/A

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

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred: N/A

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

3. Current Period Amortization: N/A

4. Dates Incurred: N/A

Nature of Costs: N/A

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

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	110,000	1977	\$ 273,400	1
2					2
3	TOTALS	110,000		\$ 273,400	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	252		1979	1979	\$ 4,087,968	\$	40	\$ 102,999	\$ 102,999	\$ 3,344,389	4
5			1979	1979	337,653		40	8,441	8,441	282,236	5
6	10		1985	1985	226,649		40	6,475	6,475	178,063	6
7											7
8											8
	Improvement Type**										
9	Improvements		1979		6,000		N/A				9
10	Improvements - Dispositions in 2012		1981								10
11	Audit Adjustment		1979		2,779		40	69	69	2,318	11
12	Audit Adjustment		1981		90,599		40	2,265	2,265	33,087	12
13	Improvements - Dispositions in 2012		1983								13
14	Audit Adjustment -Dispositions 2012		1984								14
15	Improvements - Dispositions in 2012		1986								15
16	Improvements		1988		8,536		31.5	271	271	6,527	16
17	Improvements		1989		7,785		31.5	311	311	7,412	17
18	Improvements		1989		9,621		15			9,621	18
19	Improvements		1991		18,843		15			18,843	19
20	Improvements		1992		61,618		20	768	768	61,618	20
21	Improvements Adjusted to equal Capoitai Rate Audi		1993		4,500		20	227	227	4,427	21
22	Improvements		1993		36,719		40	917	917	17,423	22
23	Improvements		1994		16,738		40	418	418	7,733	23
24	Improvements Adjusted to equal Capoitai Rate Audi		1994		7,133		40			7,133	24
25	Improvements Adjusted to equal Capoitai Rate Audi		1995		6,055		40			6,055	25
26	Improvements		1995		87,711		40	2,156	2,156	37,748	26
27	Brick work		1996		3,040		20	152	152	2,508	27
28	Roof Replacement		1996		1,465		20	73	73	1,205	28
29	FACIA, Overhang Renovation		1996		75,200		39	1,902	1,902	41,396	29
30	Hot Water heater		1996		16,084		39	417	417	6,878	30
31	Insulation		1997		38,770		39	994	994	15,407	31
32	Roofing		1997		5,875		39	150	150	2,325	32
33	Refurbishing of hallways and patient rooms		1997		59,595		20	2,980	2,980	46,419	33
34	Tile		1997		20,696		20	1,035	1,035	16,122	34
35	Electrical improvements		1997		4,112		20	206	206	3,209	35
36	Plumbing Improvements		1997		3,773		20	188	188	2,929	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

Facility Name & ID Number Lee Manor

0024356

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	
37	Basement remodeling	1998	\$ 13,578	\$	20	\$ 679	\$ 679	\$ 9,845	37
38	smoke dampers	1998	2,235		20	112	112	1,624	38
39	Circulating pump	1998	2,630		20	132	132	1,914	39
40	Fire alarm system	1998	4,715		20	236	236	3,422	40
41	Compressor	1998	7,653		20	382	382	5,539	41
42	Boiler Valve	1998	3,233		20	162	162	2,349	42
43	Window Glazing	1998	2,566		20	128	128	1,856	43
44	Landscaping	1998	977		20	48	48	696	44
45	Patio Brick	1998	2,590		20	130	130	1,885	45
46	Ceiling Tiles	1998	2,233		20	112	112	2,469	46
47	Window Treatments	1998	2,470		20	124	124	1,798	47
48	Sliding Doors	1999	854		20	43	43	580	48
49	Air Conditioning improvements	1999	685		20	34	34	459	49
50	Code Alert Wandering System	1999	511		20	26	26	351	50
51	Elevator upgrade	1999	50,000		20	2,500	2,500	33,750	51
52	Roof Improvements	1999	3,567		20	178	178	2,400	52
53	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	13,069	53
54	Elevators	2000	20,000		39	513	513	6,563	54
55	hallway renovation-Labor	2000	9,048		39	232	232	2,929	55
56	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	2,347	56
57	Painting- labor	2000	2,859		39	73	73	916	57
58	Compressor	2000	20,674		39	530	530	6,427	58
59	windows	2000	91,557		39	2,348	2,348	28,470	59
60	Automatic Doors	2000	1,985		39	51	51	652	60
61	Painting - Labor	2000	11,630		39	298	298	3,688	61
62	Furnace Room Improvements	2001	3,259		39	84	84	990	62
63	Third floor remodeling	2001	72,480		39	1,858	1,858	20,898	63
64	fourth floor remodeling	2001	64,481		39	1,653	1,653	18,251	64
65	water heater, wallpaper & tile	2001	19,553		39	501	501	5,950	65
66	remodeling	2001	5,768		39	148	148	1,721	66
67	Window Systems	2001	8,059		39	207	207	2,475	67
68	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	83,502	68
69	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	46,855	69
70	TOTAL (lines 4 thru 69)		\$ 6,247,483	\$		\$ 161,554	\$ 161,554	\$ 4,479,671	70

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

Facility Name & ID Number Lee Manor

0024356

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	Totals from Page 12A, Carried Forward		\$ 6,247,483	\$		\$ 161,554	\$ 161,554	\$ 4,479,671	1
2	Building Signs	2002	1,449		39	37	37	381	2
3	Beauty Parlor	2002	681		39	17	17	172	3
4	Alarm	2002	893		39	23	23	242	4
5	Door Enunciator	2002	1,944		39	50	50	527	5
6	2nd Floor Renovation	2003	87,417		39	2,241	2,241	20,360	6
7	Exterior Rehab - Dryvit	2003	23,197		39	595	595	5,406	7
8	Exterior Rehab - Dryvit	2003	36,728		39	942	942	8,558	8
9	Fuel Tank	2003	16,616		39	426	426	3,870	9
10	Alarm System	2003	35,000		39	897	897	8,150	10
11	Kitchen Repairs	2003	2,005		39	51	51	689	11
12	Parking lot repairs	2003	2,155		39	55	55	418	12
13	Door Hardware	2003	1,354		39	35	35	329	13
14	Carpet for offices	2003	1,468		39	38	38	344	14
15	Landscaping	2003	6,386		39	164	164	1,490	15
16	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	372	16
17	Grab bars	2003	1,102		39	28	28	254	17
18	Water Heater & Storage Tanks	2003	13,634		39	350	350	3,180	18
19	Landscaping	2004	11,953		15	797	797	6,597	19
20	Dialysis room	2004	3,188		27.5	116	116	985	20
21	Air handler	2004	8,529		27.5	310	310	2,635	21
22	Back entrance renovation	2004	4,104		27.5	149	149	1,267	22
23	Building face resurfacing	2004	47,218		27.5	1,717	1,717	14,595	23
24	Chimney inducer	2004	32,366		27.5	1,177	1,177	10,004	24
25	Dialysis room	2004	13,645		27.5	496	496	4,216	25
26	Floor renovation	2004	78,376		27.5	2,850	2,850	24,225	26
27	Tunner cleaning	2004	1,260		27.5	46	46	391	27
28	Refuse disposal	2004	5,012		27.5	182	182	1,547	28
29	Roofing	2004	14,500		27.5	527	527	4,480	29
30	Security System	2004	59,500		27.5	2,164	2,164	18,394	30
31	Water heater & storage tank	2004	20,208		27.5	735	735	6,247	31
32	Painting	2004	3,510		27.5	128	128	1,088	32
33	Pump	2004	4,922		27.5	179	179	1,521	33
34	TOTAL (lines 1 thru 33)		\$ 6,789,383	\$		\$ 179,117	\$ 179,117	\$ 4,632,605	34

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

Facility Name & ID Number Lee Manor

0024356

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	Totals from Page 12B, Carried Forward		\$ 6,789,383	\$		\$ 179,117	\$ 179,117	\$ 4,632,605	1
2	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	17,648	2
3	Compressor	2006	13,495		27.5	490	490	3,185	3
4	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	3,952	4
5	Chiller Capital Audit reduce total by 10,900	2007	88,100		15	5,873	5,873	32,302	5
6	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	630	6
7	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	68,950	7
8	Landscaping - Patio	2009	26,289		20	1,314	1,314	4,599	8
9	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		27.5	12,277	12,277	42,970	9
10									10
11	Sprinkler System	2010	17,840		27.5	649	649	1,623	11
12	Resident Rooms Carpeting	2010	12,649		5	2,530	2,530	6,325	12
13	Nursing Home Roof	2010	164,704		27.5	5,989	5,989	14,973	13
14	Remodeling the Nursing Station	2010	8,802		27.5	320	320	800	14
15	Repairs to the facilities Exterior Wall	2010	61,080		27.5	2,221	2,221	5,552	15
16	Remodeling to the Bathrooms	2010	104,830		27.5	3,812	3,812	9,530	16
17	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		27.5	3,917	3,917	9,792	17
18	Remodeling of the Lounge (Club Room)	2010	61,118		27.5	2,222	2,222	5,555	18
19	Landscaping - Patio	2010	4,062		27.5	148	148	370	19
20	Fire Place Damper and Access Doore	2010	5,550		27.5	202	202	504	20
21	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		27.5	845	845	2,113	21
22									22
23	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		27.5	840	840	1,680	23
24	drywall								24
25	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		27.5	1,575	1,575	3,150	25
26	Plumbing								26
27	Replacing the ceiling tiles in bulding	2011	8,053		27.5	293	293	586	27
28	Remodeling the 2nd floor hallways with new tile	2011	5,158		27.5	188	188	376	28
29	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		27.5	5,666	5,666	11,332	29
30	Blacktop work in front of the facility	2011	16,946		27.5	616	616	1,232	30
31	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		27.5	5,250	5,250	10,500	31
32	wiring,tiles, drywall								32
33	Improvements to the facility exterior wall	2011	75,491		27.5	2,745	2,745	5,490	33
34	TOTAL (lines 1 thru 33)		\$ 8,934,684	\$		\$ 262,262	\$ 262,262	\$ 4,898,324	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,934,684	\$		\$ 262,262	\$ 262,262	\$ 4,898,324	1
2	Building improvemts -carpeting, wiring, doors	2011	4,364		27.5	159	159	318	2
3	The 2nd floor Addition	2012	33,736		27.5	613	613	613	3
4	Remodeling to the the Shower Areas	2012	50,390		27.5	916	916	916	4
5	the EIFS System over Elevators	2012	89,825		27.5	1,633	1,633	1,633	5
6	Ceiling Tiles	2012	6,227		27.5	113	113	113	6
7	Second Floor Rooms Remodeling	2012	8,371		27.5	152	152	152	7
8	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		27.5	356	356	356	8
9	First Floor Dining Room Carpet	2012	14,459		27.5	263	263	263	9
10	Remodeling to the Nursing Station	2012	13,625		27.5	248	248	248	10
11	Remodeling to the Nursing Station	2012	100,644		27.5	1,830	1,830	1,830	11
12	Signs for the Patients Rooms	2012	4,130		27.5	75	75	75	12
13	Bathroom Remodeling in the Basement	2012	3,089		27.5	56	56	56	13
14	Room Remodeling	2012	20,313		27.5	369	369	369	14
15	Install Fire Damper	2012	74,645		27.5	1,357	1,357	1,357	15
16	Compressor in the Kitchen	2012	7,324		27.5	133	133	133	16
17	Sealing Coating	2012	2,200		27.5	40	40	40	17
18	Replacement of Fogged Windows	2012	4,490		27.5	82	82	82	18
19	Masonry work to Building	2012	43,000		27.5	782	782	782	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	Current Booked Depreciation			43,475			(43,475)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,435,112	\$ 43,475		\$ 271,440	\$ 227,965	\$ 4,907,660	34

**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	\$ 426,821	\$ 17,145	\$ 76,643	\$ 59,498	5-15 yrs	\$ 327,961	71
72	Current Year Purchases	52,624	29,551	5,263	(24,288)	5 yrs	5,263	72
73	Fully Depreciated Assets	216,462				5-15 yrs	216,462	73
74								74
75	TOTALS	\$ 695,907	\$ 46,696	\$ 81,906	\$ 35,210		\$ 549,686	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	Bus	2000 Ford Bus	2007	\$ 24,501	\$	\$	\$	4	\$ 24,501	76
77	Van	E-150 Ford Wheelchair Van	2012	36,923	2,346	9,231	6,885	4	13,847	77
78										78
79										79
80	TOTALS			\$ 61,424	\$ 2,346	\$ 9,231	\$ 6,885		\$ 38,348	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)	\$ 10,465,843 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 92,517 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 362,577 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 270,060 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,495,694 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
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	Parking Lot				6,000			6
7	TOTAL				\$ 6,000			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 N/A.
9. Option to Buy: ☐ YES☒ NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$ 77,278 Description: \$480Water Soft ,\$1,035 Postage Mach,\$10,704 Copier ,\$65,059 Medical Equip Beds
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☒ NO

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	N/A				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	\$ N/A
13.	/2014	\$ N/A
14.	/2015	\$ N/A

* 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

It is the policy of this facility to only hire certified nurses aides.
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

ALLOCATION OF COSTS (d)

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

		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.

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	L10A,C1	5875	hrs	\$ 245,975		\$	5,875	\$ 245,975	1	
2	Licensed Speech and Language Development Therapist	L10A,C1&3	4040	hrs	98,525	90	3,596	4,130	102,121	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	L10A,C1&3	11682	hrs	423,839		14,890	11,682	438,729	4	
5	Physician Care			visits						5	
6	Dental Care			visits						6	
7	Work Related Program			hrs						7	
8	Habilitation			hrs						8	
9	Pharmacy	L39,C2		# of prescrpts			415,271		415,271	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Respiratory Therapy</u>	L10A , C3				14,084			14,084	12	
13	Other (specify): <u>Dialysis</u>	L39,C3				608			608	13	
14	TOTAL				\$ 768,339	90	\$ 18,288	\$ 430,161	21,687	\$ 1,216,788	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 46,602	\$ 325,008	1
2	Cash-Patient Deposits	86,638	86,638	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (504,003))	3,838,553	3,838,553	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		55,962	6
7	Other Prepaid Expenses	2,300	2,300	7
8	Accounts Receivable (owners or related parties)	883,980	85,679	8
9	Other(specify): See SCH17C	15,670	2,010,597	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,873,743	\$ 6,404,737	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		6,873,832	14
15	Leasehold Improvements, at Historical Cost	1,578,232	2,561,280	15
16	Equipment, at Historical Cost	751,919	757,331	16
17	Accumulated Depreciation (book methods)	(1,141,769)	(5,495,694)	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 (specLoan Cost Amort		196,797	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,188,382	\$ 5,166,946	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,062,125	\$ 11,571,683	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 893,335	\$ 893,335	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	209,447	209,447	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	743,605	743,605	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		456,491	32
33	Accrued Interest Payable		34,899	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See SCH17C	128,293	128,293	36
37	Due To Related Parties	1,204	1,204	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,975,884	\$ 2,467,274	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,111,535	1,111,535	39
40	Mortgage Payable		13,294,947	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,111,535	\$ 14,406,482	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,087,419	\$ 16,873,756	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,974,706	\$ (5,302,073)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,062,125	\$ 11,571,683	48

*(See instructions.)

Lee Manor
0024356
12/31/12

Schedule 17C

XV. Balance Sheet

<u>A. Current Assets</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 9 -Other		
Escrow Real Estate Taxes		1,711
Payroll Advance	7,900	7,900
Due From Residents	6,270	6,270
Other Receivables	1,500	1,500
Refund Clearing		
Payroll Clearing		
Prepaid Insurance Premium		35,238
Prepaid Property Ins. Escrow		21,000
Pepaid Property Tax Escrow		225,317
Reserve-Non Critical Repairs		1,372,539
Reserve-Capital Replacement		339,122
	<u>15,670</u>	<u>2,010,597</u>

<u>C. Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 36 -Other Current Liabilities		
Accrued Expenses	21,892	21,892
Due to PA Audit Settlement		
Due to/From BCBS	11,074	11,074
Accrued IDPA Assessment	420	420
Accrued 401(K) Matching	45,665	45,665
401K Withholding	100	100
Sales Tax Pyable	572	572
State Corp. Income Tax		

Due to Third Party Payor		
Deposits	3,570	3,570
Professional Liability Insurance	45,000	45,000
	<u>128,293</u>	<u>128,293</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,534,275	1
2	Restatements (describe):		2
3	Additional Medicaid Revenue from Provider Tax	842,120	3
4	Additional Provider Assesement Tax @ \$6.07	(238,260)	4
5	Equity Distribution	(752,432)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,385,703	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,342,003	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	(753,000)	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)	\$ 589,003	17
	B. Transfers (Itemize):		
18			18
19			19
20	Rounding		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)	\$ 2,974,706	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lee Manor# 0024356Report Period Beginning: 01/01/12Ending: 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		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,851,081	1
2	Discounts and Allowances for all Levels	(2,007,452)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,843,629	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,166,374	6
7	Oxygen	117,877	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,284,251	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	3,615	13
14	Non-Patient Meals	360	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	119,041	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	30,137	19
20	Radiology and X-Ray	5,915	20
21	Other Medical Services	53,294	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 212,362	23
	D. Non-Operating Revenue		
24	Contributions	2,517	24
25	Interest and Other Investment Income***	3,970	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,487	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Income	229	28
28a	Other Income	7,512	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,741	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,354,470	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,273,147	31
32	Health Care	7,245,863	32
33	General Administration	3,163,836	33
	B. Capital Expense		
34	Ownership	2,760,879	34
	C. Ancillary Expense		
35	Special Cost Centers	937,677	35
36	Provider Participation Fee	631,065	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,012,467	40
41	Income before Income Taxes (line 30 minus line 40)**	1,342,003	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,342,003	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? Yes 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	2,032	2,236	\$ 95,288	\$ 42.62	1
2	Assistant Director of Nursing	1,928	2,168	76,839	35.44	2
3	Registered Nurses	67,130	74,272	2,196,834	29.58	3
4	Licensed Practical Nurses	14,080	15,492	298,878	19.29	4
5	CNAs & Orderlies	168,436	183,921	2,018,410	10.97	5
6	CNA Trainees					6
7	Licensed Therapist	19,737	21,597	768,339	35.58	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,613	8,048	89,114	11.07	10
11	Social Service Workers	7,736	8,336	138,216	16.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	40,006	43,240	437,200	10.11	15
16	Dishwashers					16
17	Maintenance Workers	8,981	9,749	131,053	13.44	17
18	Housekeepers	41,712	45,335	418,196	9.22	18
19	Laundry	10,359	11,287	98,627	8.74	19
20	Administrator	1,776	2,160	87,246	40.39	20
21	Assistant Administrator	1,960	2,080	73,503	35.34	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,675	24,825	485,153	19.54	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	4,343	4,705	69,265	14.72	31
32	Other Health Care SCH20A	30,196	33,543	876,732	26.14	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	450,700	492,994	\$ 8,358,893 *	\$ 16.96	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	288	\$ 12,547	C1,L3	35
36	Medical Director	Monthly	24,000	C9,L3	36
37	Medical Records Consultant	116	5,605	C10,L3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,740	C10,L3	39
40	Physical Therapy Consultant	Monthly	78,013	C10a,L3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,244	C11,L3	44
45	Social Service Consultant	32	1,920	C12, L2	45
46	Other(specify) Religious	13	600	C11,L3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	493	\$ 141,669		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	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

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

** See instructions.

Lee Manor
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Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Nurse Supv	3,547	4,031	123,265	30.58
MDS Coordinator	9,658	10,430	337,978	32.40
Nursing Admin	6,493	7,274	186,416	25.63
Restorative Aide	8,510	9,571	124,609	13.02
Rehab Director	1,988	2,237	104,464	46.70
Total	30,196	33,543	876,732	26.14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	%	Amount	Description		Amount	Description		Amount	
William McNiff		Administrator	0	\$ 87,246	Workers' Compensation Insurance		\$ 146,493	IDPH License Fee		\$ 3,980	
Mark Hocuk		Assist. Admin	0	73,503	Unemployment Compensation Insurance		66,118	Advertising: Employee Recruitment		5,522	
					FICA Taxes		630,231	Health Care Worker Background Check		2,820	
					Employee Health Insurance		312,150	(Indicate # of checks performed 94)			
					Employee Meals		58,560	Patient Background Checks		378 3,780	
					Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Licenses		1,724	
					401 K Contributions		45,480	Miscellaneous Subscriptions		4,376	
					Uniforms		(260)	Miscellaneous Dues		1,730	
					Other Employee Benefits		34,024	Il Council Long Term Care		23,741	
					Life Insurance		18,804				
					Employee Sick		19,539	Less: Public Relations Expense		()	
								Non-allowable advertising		()	
								Yellow page advertising		()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 160,749	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,331,139	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 47,673
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description				Amount	Description		Line #	Amount	Description		Amount
Management Fees				\$ 498,103	N/A				Out-of-State Travel		\$
									In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 498,103					Seminar Expense		
C. Professional Services										See Attach Schedule	
Vendor/Payee		Type		Amount							
Ilirian Cobo		Medicaid Consulting		\$ 9,531							
Mueller & Company LLP		401 K Audit		10,250							
Innovation LTC Solution		Billing for Oxygen		21,343							
McGladrey & Pullen		Accounting		17,701							
Michael G. Kaplan		Accounting		7,650							
Ronald Cournaya		Financial Consulting		6,000							
Hamilton Thies Lorch & Hagneil		Legal		8,920							
Poisnelli Shalton Flanigan		Legal							Entertainment Expense		()
Poisnelli Shaughart		Legal		10,907					(agree to Sch. V, line 24, col. 8)		
Anthony's Mobile Fingerprinting		Fingerprinting		1,155					TOTAL		\$ 11,664
Rolf Goffman Martin Lang		HUD Filing		3,466							
See Schedule 21A				110,851							
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				\$ 207,774	TOTAL						

*** Attach copy of IMRF notifications**

****See instructions.**

Lee Manor
Provider #: 0024356
01/01/12 to 12/31/12

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Life Safety Resources, LLC	Life Safety	5,309
Kamensky Rubenstein Hochman Delott	Financial Consulting	16,500
Ensign Consulting	IT Consulting	9,737
Personnel Planners	Unemployment	1,508
CT Lien Solutions	HUD Search	1,116
Law Office of Steve Sher	Legal	6,298
John Maze	HUD Work	2,000
JSA LTD	HUD Work	1,000
Serpico, Petrosino & DiPiero	Legal	958
Fidelity Investment Institution	401K Administration	5,500
Alpha Review Corporation	Workers Comp. Claim	3,729
Doreen Gregory & Associates	Interior Design	4,005
Automatic Data Processing	Payroll Processing	26,355
Wescom Solutions	Accounting System	19,568
Medifax - EDI LLC	Medicare Billing	626
E-Health Data	Software Program	6,120
Ivan's, Inc.	Medicare Billing	522

Total for Schedule 21A	<u>110,851</u>
Total Per Schedule 3 Line 19 Column 3	207,774
To disallow out of Period Legal Fees	(405)
To disallow non-allowable Prof Fees -Other	(6,437)
Total Per Schedule 3 Line 19 Column 8	200,932

Lee Manor
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01/01/12

0024356
to
12/31/12

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
03/14/12	Institute of Natural Resources	Food, Stress & Brain	Carmel Thomas	Therapy
06/08/12	Chicagoland Activity Professional Assoc.	Brain Games, Brain Health for Everyone	Janelly Vasquez	Activity
07/31/12	Pathway Health Services	Restorative/Rehabilitation Certification Program	Irma Dunn	Nursing
10/31/12	Pathway Health Services	Restorative/Rehabilitation Certification Program	Rovena Silo	Nursing
10/31/12	Advocate Health	Practical Wound Care	Esperanza Sibug	Nursing
10/31/12	Advocate Health	Practical Wound Care	Judy Ortega	Nursing
04/02/12	Cross Country Education	Joint Replacement Rehabilitation	Deepa George	Therapy
04/26/12	Cross Country Education	Therapeutic Modalities in Rehabilitation	Mary Cruz	Therapy
07/01/12	Cross Country Education	Seminar-Sport Nutrition	Jim Rybicki	Therapy
10/01/12	Cynthia Chow & Associates	2012 Annual Seminar	Sharon Brinkman and Maria Sanchez	Dietary
10/31/12	Dale Carnegie Training	Customers Service	E Plodzien, M Hocuk, E Hanson, K Hansen, B McNiff	Administration, DON
06/08/12	Escape Mobility Solutions	Wheelchair Seating & Positioning	D Jenkins	Therapy
06/26/12	Fred Pryor Seminars	Sales & Use Tax	Zeny Engracia	Controller
09/17/12	IAPA	IAPA Annual Conference	Ana Arizmendi & Janelly Vasquez	Activity
09/17/12	IAPA	2012 Membership	Janelly Vasquez	Activity
03/06/12	Illinois Council	Reducing Hospital Readmission	E Plodzien, L Baylon, B McNiff, M Guardiania	DON, Nursing
04/05/12	Illinois Council	Electronic Health Records	M Hocuk, E Plodzien, B McNiff	Administrator, DON

Lee Manor
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0024356
to
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DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
05/25/12	Illinois Council	Behavior De-escalation	K Hansen, K Kaveney, P Dapiton	Nursing
07/24/12	Illinois Council	New Quality Measure	E Plodzien, J Cabrera, D Tad-y	DON, Nursing
08/07/12	Illinois Council	Antipsychotic Drug Quality Management	E Plodzien, P Dapiton	DON, Nursing
10/22/12	Illinois Council	TUBE FEEDING	S Brinkman, H Reyes, D Tad-y, R Silo	Nursing
12/03/12	Illinois Council	Medicaid integrated	K Hansen, Z Engracia, M Lim	Administrative
08/01/12	Illinois Health Care Association	2012 Annual Convention & Trade Show	B McNiff	Administrator
12/07/12	Illinois Health Care Association	Subscription 2013-Nursing Academy Webinar	B McNiff, E Plodzien	Administrator, DON
03/30/12	INR	Food, Stress & the Brain	Deepa George	Therapy
05/01/12	INR	Sleep Deprivation, Autism, ADHD	Mary Cruz	Activity
07/09/12	INR	Sleep Deprivation, Autism, ADHD	Carmel Thomas	Therapy
08/21/12	INR	Tranquil Brain, Mood Swing, Hormones & Stress	Carmel Thomas	Therapy
05/10/12	Patterson Medical	Maximizing Functional Independence	Jim Rybicki	Therapy
07/01/12	Patterson Medical	Maximizing Functional Independence	Tim Nolan	Therapy
06/25/12	PESI HealthCare	Strategies for Excellence in Stroke Care	Mylinh Hau	Therapy
05/01/12	SummitProfessional Education	Effective Geriatric Rehab	Jim Rybicki	Therapy
07/27/12	SummitProfessional Education	Effective Interventions for Dementia	Mylinh Hau	Therapy
11/14/12	SummitProfessional Education	Shoulder Disorder	Tim Nolan	Therapy

Lee Manor
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12/31/12

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
04/11/12	SummitProfessional Education	Nerve Entrapments	Tim Nolan	Therapy
TOTAL				

LOCATION	FEE
Schaumburg, IL	81.00
Evanston, IL	10.00
Orland Park, IL	749.00
Orland Park, IL	750.00
Park Ridge, IL	125.00
Park Ridge, IL	125.00
Naperville, IL	199.00
Schaumburg, IL	189.00
Schaumburg, IL	189.00
Chicago, IL	220.00
Bolingbrook, IL	2,000.00
Des Plaines, IL	169.00
Oak Brook, IL	195.00
Decatur, IL	400.00
Decatur, IL	50.00
Skokie. IL	420.00
Skokie. IL	315.00

LOCATION	FEE
Skokie. IL	315.00
Skokie. IL	420.00
Skokie. IL	210.00
Skokie. IL	525.00
Skokie. IL	630.00
Springfield, IL	795.00
Des Plaines, IL	1,250.00
Skokie. IL	81.00
Skokie. IL	81.00
Skokie. IL	81.00
Skokie. IL	84.00
Elmhurst, IL	50.00
Elmhurst, IL	50.00
Hoffman Estates, IL	179.99
Schaumburg, IL	179.00
Schaumburg, IL	179.00
Schaumburg, IL	179.00

LOCATION	FEE
Schaumburg, IL	189.00
	\$ 11,663.99

Lee Manor
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01/01/12

0024356
to
12/31/12

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS	LOCATION	FEE
	Mercedita Paulino	Tuition Reimbursement	Merecedita Paulion	Nursing	Facility	250.00
	Mark Swiderski	Tuition Reimbursement	Mark Swiderski	Bookkeeper	Facility	250.00
	Samland Institute of Allied Health Tec	Inservices	Julio Sanchez	Nursing		490.00
	Fox Valley Fire & Safety	Fire Safety Inservice	Staff	N/A	Facility	1,700.00
	ElderCare Communication	Inservices	Staff	N/A	Facility	301.50
03/09/12	Mark Hocuk	Inservices	Mark Hocuk	Asst Administrator		370.00
	Cash	Books	Staff	N/A	Facility	425.66
TOTAL						\$ 3,787.16

Lee Manor
Provider #: 0024356
01/01/12 to 12/31/12

DATE	Employee/Vendor	Position	Auto Expense					Auto Allowance
			License	Repairs	Gas	Mileage	Tickets	
	Petty Cash	N/A			1,374.18			
	Credit card	Bus		603.90	771.65			
	Chester a Plodzien	Bus Gas - Credit Card			7,231.35			
	Chester a Plodzien	Maintenance/Owner						
	Chris Vangel	Owner						
	Mark Hocuk	Assistant Administrator			100.00			
	Johanna Hernandez	Office						
	Nick Vangel	Owner			6,226.46			
	Secretary of State	Bus						
	William McNiff	Administrator			1,235.07			
	Mark Swiderski	Bookkeeping						
	Ellyn Hanson	Admission				1,025.31		9,999.96
	Teresa Prinz	Admission			1,519.37			
	Emila Aliser - Plodzien	DON				46.02		
	Jackie Molen	Admission				186.07		
TOTALS			\$ -	\$ 603.90	\$ 18,458.08	\$ 1,257.40	\$ -	\$ 9,999.96

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

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

XX. GENERAL INFORMATION:

(1)

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

No

(2)

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

Yes

If YES, give association name and amount.

ICLTC - \$ 23,741

(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 yrs.

(6)

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

\$ 99,991

Line

10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

(9)

Are you presently operating under a sublease agreement?

YES

X

NO

(10)

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

YES

NO

X

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

N/A

(11)

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

\$ 631,065

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.

\$ 58,560

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$ 360

(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?

N/A

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?

0

d. Have vehicle usage logs been maintained?

Adequate records have been maintained.

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

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

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ N/A

(17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out 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.

HFS 3745 (N-4-99)

IL478-2471

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	437,200	125,836	12,547	575,583	0	575,583	0	575,583
2. Food Purchase	0	469,069	0	469,069	0	469,069	-589	468,480
3. Housekeeping	418,196	54,809	63,745	536,750	0	536,750	0	536,750
4. Laundry	98,627	62,408	0	161,035	0	161,035	0	161,035
5. Heat and Other Utilities	0	0	247,989	247,989	0	247,989	0	247,989
6. Maintenance	131,053	18,637	133,031	282,721	0	282,721	0	282,721
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,085,076	730,759	457,312	2,273,147	0	2,273,147	-589	2,272,558
9. Medical Director	0	0	24,000	24,000	0	24,000	0	24,000
10. Nursing & Medical Records	5,632,246	378,244	22,345	6,032,835	0	6,032,835	0	6,032,835
10a. Therapy	768,339	14,890	95,693	878,922	0	878,922	0	878,922
11. Activities	89,114	47,663	2,844	139,621	0	139,621	0	139,621
12. Social Services	138,216	0	1,920	140,136	0	140,136	0	140,136
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	30,349	30,349	0	30,349	0	30,349
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,627,915	440,797	177,151	7,245,863	0	7,245,863	0	7,245,863
17. Administrative	160,749	0	498,103	658,852	0	658,852	-239,863	418,989
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	207,774	207,774	0	207,774	-6,842	200,932
20. Fees, Subscriptions & Promotion	0	0	47,823	47,823	0	47,823	-150	47,673
21. Clerical & General Office	485,153	67,453	49,555	602,161	0	602,161	-7,280	594,881
22. Employee Benefits & Payroll	0	0	1,331,139	1,331,139	0	1,331,139	0	1,331,139
23. Inservice Training & Education	0	0	3,787	3,787	0	3,787	0	3,787
24. Travel and Seminar	0	0	11,664	11,664	0	11,664	0	11,664
25. Other Admin. Staff Trans	0	0	30,319	30,319	0	30,319	0	30,319
26. Insurance-Prop.Liab.Malpractice	0	0	270,317	270,317	0	270,317	88,277	358,594
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	645,902	67,453	2,450,481	3,163,836	0	3,163,836	-165,858	2,997,978
29. Total General Administrative	8,358,893	1,239,009	3,084,944	12,682,846	0	12,682,846	-166,447	12,516,399
30. Depreciation	0	0	92,517	92,517	0	92,517	270,060	362,577
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	65,084	65,084	0	65,084	540,844	605,928
33. Real Estate	0	0	0	0	0	0	446,024	446,024

34. Rent - Facility & Grounds	0	0	2,526,000	2,526,000	0	2,526,000	-2,520,000	6,000
35. Rent - Equipment & Vehicles	0	0	77,278	77,278	0	77,278	0	77,278
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	2,760,879	2,760,879	0	2,760,879	-1,263,072	1,497,807
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	415,271	608	415,879	0	415,879	0	415,879
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	631,065	631,065	0	631,065	0	631,065
43. Other (specify):*	0	0	521,798	521,798	0	521,798	-521,798	0
44. Total Special Cost Ce	0	415,271	1,153,471	1,568,742	0	1,568,742	-521,798	1,046,944
45. Grand Total	8,358,893	1,654,280	6,999,294	17,012,467	0	17,012,467	-1,951,317	15,061,150

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	46,602	325,008
2. Cash - Patient Deposits	86,638	86,638
3. Accounts & Notes Recievable	3,838,553	3,838,553
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	55,962
7. Other Prepaid Expenses	2,300	2,300
8. Accounts Receivable-Owner/Related Party	883,980	85,679
9. Other (specify):	15,670	2,010,597
10. Total current assets	4,873,743	6,404,737
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	273,400
14. Buildings, at Historical Cost	0	6,873,832
15. Leasehold Improvements, Historical Cost	1,578,232	2,561,280
16. Equipment, at Historical Cost	751,919	757,331
17. Accumulated Depreciation (book methods)	-1,141,769	-5,495,694
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	196,797
23. other (specify):	0	0
24. Total Long-Term Assets	1,188,382	5,166,946
25. Total Assets	6,062,125	11,571,683
CURRENT LIABILITIES		
26. Accounts Payable	893,335	893,335
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	209,447	209,447
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	743,605	743,605
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	456,491
33. Accrued Interest Payable	0	34,899
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	128,293	128,293

37. Other Current Liabilities (specify):	1,204	1,204
38. Total Current Liabilities	1,975,884	2,467,274
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,111,535	1,111,535
40.Mortgage Payable	0	13,294,947
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,111,535	14,406,482
46.Total Liabilities	3,087,419	16,873,756
47.Total Equity	2,974,706	-5,302,073
48.Total Liabilities and Equity	6,062,125	11,571,683

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	17,851,081
2. Discounts and Allowances for all Levels	-2,007,452
Subtotal - Inpatient Care	15,843,629
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,166,374
7. Oxygen	117,877
Subtotal - Anciliary Revenue	2,284,251
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	3,615
14. Non-Patient Meals	360
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	119,041
18. Sale of Supplies to Non-Patients	0
19. Laboratory	30,137
20. Radiology and X-Ray	5,915
21. Other Medical Services	53,294
22. Laundry	0
Subtotal - Other Operating Revenue	212,362
24. Contributions	2,517
25. Interest and Other Investments Income	3,970
Subtotal - Non-Operating Revenue	6,487
27. Other Revenue (specify):	229
28. Other Revenue (specify):	7,512
Subtotal - Other Revenue	7,741
30. Total Revenue	18,354,470
31. General Services	2,273,147
32. Health Care	7,245,863
33. General Administration	3,163,836
34. Ownership	2,760,879

35. Special Cost Centers	937,677
35. Provider Participation Fee	631,065
37. Other	0
40. Total Expenses	17,012,467
41. Income Before Income Taxes	1,342,003
42. Income Taxes	0
43. Net Income or Loss for the Year	1,342,003