

		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: 0037366

Facility Name: Meadowbrook Manor

Address: 431 W Remington Blvd Bolingbrook 60440
Number City Zip Code

County: Will

Telephone Number: (630) 759-1112 Fax # (630) 759-4406

HFS ID Number:

Date of Initial License for Current Owners: 11/05/91

Type of Ownership:

VOLUNTARY,NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
Corporation
X "Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Allan S. Gabrys Telephone Number: 331-472-4500
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or
Administrator
of Provider

(Signed)
(Type or Print Name) Christopher Vangel
(Title) Executive Director

Paid
Preparer

(Signed)
(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

Facility Name & ID Number Meadowbrook Manor# 0037366 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>298</u>	Skilled (SNF)	<u>298</u>	<u>109,068</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>298</u>	TOTALS	<u>298</u>	<u>109,068</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>76,602</u>	<u>7,923</u>	<u>14,579</u>	<u>99,104</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>76,602</u>	<u>7,923</u>	<u>14,579</u>	<u>99,104</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 90.86%

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

None (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 11/05/91

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

YES ☒Date 11/05/91NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 298 and days of care provided 12,032Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

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

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

	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	504,959	62,368	21,068	588,395		588,395	(61)	588,334			1
2	Food Purchase		680,214		680,214		680,214	1,548	681,762			2
3	Housekeeping	444,570	114,671		559,241		559,241		559,241			3
4	Laundry	19,031	100,855		119,886		119,886		119,886			4
5	Heat and Other Utilities			203,534	203,534		203,534	3,885	207,419			5
6	Maintenance	138,692	29,665	198,758	367,115		367,115	85,009	452,124			6
7	Other (specify):*											7
8	TOTAL General Services	1,107,252	987,773	423,360	2,518,385		2,518,385	90,381	2,608,766			8
	B. Health Care and Programs											
9	Medical Director			24,000	24,000		24,000	31,817	55,817			9
10	Nursing and Medical Records	5,885,370	545,743	51,324	6,482,437		6,482,437	19,343	6,501,780			10
10a	Therapy	1,262,216	13,107	13,130	1,288,453		1,288,453		1,288,453			10a
11	Activities	272,271	19,148	2,704	294,123		294,123		294,123			11
12	Social Services	180,782		2,280	183,062		183,062	26,543	209,605			12
13	CNA Training	14,591			14,591		14,591		14,591			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,615,230	577,998	93,438	8,286,666		8,286,666	77,703	8,364,369			16
	C. General Administration											
17	Administrative	220,345		1,311,000	1,531,345		1,531,345	(1,161,152)	370,193			17
18	Directors Fees											18
19	Professional Services			167,271	167,271		167,271	11,805	179,076			19
20	Dues, Fees, Subscriptions & Promotions			51,801	51,801		51,801	9,041	60,842			20
21	Clerical & General Office Expenses	364,137	55,884	63,057	483,078		483,078	454,330	937,408			21
22	Employee Benefits & Payroll Taxes			1,266,565	1,266,565		1,266,565		1,266,565			22
23	Inservice Training & Education			13,227	13,227		13,227	445	13,672			23
24	Travel and Seminar			1,631	1,631		1,631	667	2,298			24
25	Other Admin. Staff Transportation			1,558	1,558		1,558	9,684	11,242			25
26	Insurance-Prop.Liab.Malpractice			427,177	427,177		427,177	125,212	552,389			26
27	Other (specify):*							115,484	115,484			27
28	TOTAL General Administration	584,482	55,884	3,303,287	3,943,653		3,943,653	(434,484)	3,509,169			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,306,964	1,621,655	3,820,085	14,748,704		14,748,704	(266,400)	14,482,304			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			302,582	302,582		302,582	353,407	655,989			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			120,752	120,752		120,752	706,866	827,618			32
33	Real Estate Taxes							360,505	360,505			33
34	Rent-Facility & Grounds			3,263,100	3,263,100		3,263,100	(3,096,129)	166,971			34
35	Rent-Equipment & Vehicles			33,021	33,021		33,021	13,665	46,686			35
36	Other (specify):*											36
37	TOTAL Ownership			3,719,455	3,719,455		3,719,455	(1,661,686)	2,057,769			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			24,718	24,718		24,718		24,718			38
39	Ancillary Service Centers	152,461	623,613		776,074		776,074		776,074			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			690,648	690,648		690,648		690,648			42
43	Other (specify):* Non-Allowable Co			454,111	454,111		454,111	(454,111)				43
44	TOTAL Special Cost Centers	152,461	623,613	1,169,477	1,945,551		1,945,551	(454,111)	1,491,440			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,459,425	2,245,268	8,709,017	20,413,710		20,413,710	(2,382,197)	18,031,513			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	\$		\$
2	Other Care for Outpatients			
3	Governmental Sponsored Special Programs			
4	Non-Patient Meals	(380)	2	
5	Telephone, TV & Radio in Resident Rooms	(10,589)	43	
6	Rented Facility Space			
7	Sale of Supplies to Non-Patients			
8	Laundry for Non-Patients			
9	Non-Straightline Depreciation		30	
10	Interest and Other Investment Income	(20,840)	32	
11	Discounts, Allowances, Rebates & Refunds			
12	Non-Working Officer's or Owner's Salary			
13	Sales Tax	(986)	43	
14	Non-Care Related Interest			
15	Non-Care Related Owner's Transactions			
16	Personal Expenses (Including Transportation)			
17	Non-Care Related Fees			
18	Fines and Penalties	(42,616)	43	
19	Entertainment	(1,790)	43	
20	Contributions	(1,050)	43	
21	Owner or Key-Man Insurance			
22	Special Legal Fees & Legal Retainers			
23	Malpractice Insurance for Individuals			
24	Bad Debt	(281,894)	43	
25	Fund Raising, Advertising and Promotional	(812)	43	
26	Income Taxes and Illinois Personal Property Replacement Tax	(11,180)	43	
27	CNA Training for Non-Employees			
28	Yellow Page Advertising	(3,772)	43	
29	Other-Attach Schedule See SCH 5A	(129,238)	Var.	
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (505,147)		\$

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)	(1,877,050)	34
35	Other- Attach Schedule		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,877,050)	36
(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,382,197)	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

Meadowbrook Manor

Report Period Beginning: ID# 0037366

Ending: 01/01/12

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
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

12/31/12

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 Schedule 6A	See Sch 6A	Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Naperville	Naperville	J&D Partners, L.P.	Bolingbrook	Lessor
		Butterfield Health Care VII, LLC d/b/a Meadowbrook Manor of LaGrange	LaGrange	MMN Partners, L.P.	Naperville	Lessor
				Butterfield Health Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines	Seneca Building, LP	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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 1,928	\$ 1,928	1
2	V	3	Housekeeping		Butterfield Health Care Group, Inc.	100.00%			2
3	V	5	Utilities		Butterfield Health Care Group, Inc.	100.00%	3,885	3,885	3
4	V	6	Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	85,009	85,009	4
5	V	9	Medical Director		Butterfield Health Care Group, Inc.	100.00%	31,817	31,817	5
6	V	11	Nursing		Butterfield Health Care Group, Inc.	100.00%	19,343	19,343	6
7	V	11	Activities		Butterfield Health Care Group, Inc.	100.00%	26,543	26,543	7
8	V	17	Administrative Costs	1,311,000	Butterfield Health Care Group, Inc.	100.00%	149,848	(1,161,152)	8
9	V	19	Professional Services		Butterfield Health Care Group, Inc.	100.00%	24,260	24,260	9
10	V	20	Dues,Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	9,041	9,041	10
11	V	21	Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	457,044	457,044	11
12	V	23	Training & Education		Butterfield Health Care Group, Inc.	100.00%	445	445	12
13	V	24	Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	667	667	13
14	Total			\$ 1,311,000			\$ 809,830	\$ * (501,170)	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	25	Auto Expense	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 9,684	\$ 9,684	15
16	V	26	Insurance		Butterfield Health Care Group, Inc.	100.00%			16
17	V	27	Employee Benefits General &Admin.		Butterfield Health Care Group, Inc.	100.00%	115,484	115,484	17
18	V	30	Depreciation		Butterfield Health Care Group, Inc.	100.00%	10,549	10,549	18
19	V	32	Interest		Butterfield Health Care Group, Inc.	100.00%			19
20	V	34	Rent Building		Butterfield Health Care Group, Inc.	100.00%	166,971	166,971	20
21	V	35	Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	13,665	13,665	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			\$			\$ 316,353	\$ * 316,353	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Services	\$	J&D Partners, L.P.	100.00%	\$ 14,586	\$ 14,586	15
16	V	26	Insurance - Prop & Liability		J&D Partners, L.P.	100.00%	125,212	125,212	16
17	V	30	Depreciation		J&D Partners, L.P.	100.00%	342,858	342,858	17
18	V	32	Interest		J&D Partners, L.P.	100.00%	723,916	723,916	18
19	V	32	Amortization - Mortgage Cost		J&D Partners, L.P.	100.00%	4,047	4,047	19
20	V	33	Real Estate Taxes		J&D Partners, L.P.	100.00%	360,505	360,505	20
21	V	34	Rent - Facility & Grounds	3,263,100	J&D Partners, L.P.	100.00%		(3,263,100)	21
22	V	32	Interest Income - Repl Reserve	257	J&D Partners, L.P.	100.00%		(257)	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			\$ 3,263,357			\$ 1,571,124	\$ * (1,692,233)	39

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

Butterfield Health Care, Inc.
D/B/A Meadowbrook Manor
Provider # 0037366
12/31/2012

Schedule 6A

VII. Section A. - Related Parties - Column 1 (Owners)

Name	Ownership %
Robert Jafari	25.00%
Kianoosh Jafari	25.00%
Descendants S Corp Trust F/B/O Sean William Dimas	6.67%
Descendants S Corp Trust F/B/O Sasha Eva Dimas	6.67%
Descendants S Corp Trust F/B/O Ashley Maria Dimas	6.66%
Vangel Family Investments, LLP	20.00%
Dorothy Vangel QSS Trust	7.50%
Descendants Non GST Exempt S-Corp Trust F/B/O Ashley Maria Dimas	0.50%
Descendants Non GST Exempt S-Corp Trust F/B/O Sasha Eva Dimas	0.50%
Descendants Non GST Exempt S-Corp Trust F/B/O Sean William Dimas	0.50%
Descendants GST Exempt S-Corp Trust F/B/O Katherine Hocuk	0.50%
Descendants GST Exempt S-Corp Trust F/B/O Christoper Vangel	0.50%
	<u>100.00%</u>

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	Christopher Vangel	Operating Supvsr.	Administrative	5.00	107,596	8	20.00	Mgt Salaries	\$ 39,339	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	77,183	2	5.00	Mgt Salaries	20,201	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	111,368	2	5.00	Mgt Salaries	84,001	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	68,361	2	5.00	Mgt Salaries	6,307	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	42,183	10	25.00	Medical Director	31,817	9(7)	5
6	Dorothy Vangel	Operating Supvsr.	Administrative	12.50	50,400	0	0.00	N/A	0	N/A	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 181,665		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

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

X

NO

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

Name of Related Organization

Butterfield Health Care Group, Inc.

Street Address

640 North River Road Suite 106

City / State / Zip Code

Naperville, IL. 60563

Phone Number

(331) 472-4500

Fax Number

(331) 472-4510

	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	2	Food	Resident Days	230,496	3	\$ 4,484	\$	99,104	\$ 1,928	1
2	3	Housekeeping	Resident Days	230,496	3	0		99,104	0	2
3	5	Utilities	Resident Days	230,496	3	9,035		99,104	3,885	3
4	6	Repairs & Maintenance	Resident Days	230,496	3	197,714	178,310	99,104	85,009	4
5	9	Medical Director	Resident Days	230,496	3	74,000		99,104	31,817	5
6	11	Nursing	Resident Days	230,496	3	44,989	44,989	99,104	19,343	6
7	11	Activities	Resident Days	230,496	3	61,734	61,734	99,104	26,543	7
8	17	Administrative Costs	Resident Days	230,496	3	348,516	348,516	99,104	149,848	8
9	19	Professional Services	Resident Days	230,496	3	56,424		99,104	24,260	9
10	20	Dues,Fees & Subscriptions	Resident Days	230,496	3	21,027		99,104	9,041	10
11	21	Clerical & General Office exp.	Resident Days	230,496	3	1,062,992	948,741	99,104	457,044	11
12	23	Training & Education	Resident Days	230,496	3	1,035		99,104	445	12
13	24	Travel & Seminar	Resident Days	230,496	3	1,552		99,104	667	13
14	25	Auto Expense	Resident Days	230,496	3	22,524		99,104	9,684	14
15	26	Insurance	Resident Days	230,496	3	0		99,104	0	15
16	27	Employee Benefits General &Admin.	Resident Days	230,496	3	268,592		99,104	115,484	16
17	30	Depreciation	Resident Days	230,496	3	24,536		99,104	10,549	17
18	32	Interest	Resident Days	230,496	3	0		99,104	0	18
19	34	Rent Building	Resident Days	230,496	3	388,342		99,104	166,971	19
20	35	Equipment Rental	Resident Days	230,496	3	31,782		99,104	13,665	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,619,278	\$ 1,582,290		\$ 1,126,183	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1	Cambridge - HUD		X	Mortgage	\$137,422.55	10/31/11	\$ 20,876,000	\$ 20,540,089	10/01/46	0.3500	\$ 723,916	1							
2	Cambridge - HUD		X	Amortization of Loan Cost							4,047	2							
3												3							
4												4							
5												5							
	Working Capital																		
6	JP Morgan Chase		X	Working Capital	N/A	5/31/05	3,000,000			Prime -.5	42,233	6							
7	Omnicare		X	Trade Payables	\$15,805.00	3/19/09	837,378	228,010		5.0000	35,163	7							
8	See Sch 9A										43,356	8							
9	TOTAL Facility Related				\$153,227.55		\$ 24,713,378	\$ 20,768,099			\$ 848,715	9							
	B. Non-Facility Related*																		
10								Offset Interest Income			(21,097)	10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$ (21,097)	14							
15	TOTALS (line 9+line14)						\$ 24,713,378	\$ 20,768,099			\$ 827,618	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												6
7												7
8				Amortization of Loan Cost							43,356	8
9	TOTAL Facility Related						\$ 0	\$ 0			\$ 43,356	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ 0	14
15	TOTALS (line 9+line14)						\$ 0	\$ 0			\$ 43,356	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.		\$	330,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2011		\$	335,521	2
3. Under or (over) accrual (line 2 minus line 1).				\$	5,521	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	354,984	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	360,505	7

Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2007	280,838	8
	2008	281,157	9
	2009	300,614	10
	2010	317,126	11
	2011	335,521	12

2011 Tax Bill= 335521		FOR BHF USE ONLY	
Estimated increase=.06		13	FROM R. E. TAX STATEMENT FOR 2011 \$ 13
Total = 3556552.26		14	PLUS APPEAL COST FROM LINE 5 \$ 14
Use: 354,984		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

Meadowbrook Manor

COUNTY

Will

FACILITY IDPH LICENSE NUMBER

0037366

CONTACT PERSON REGARDING THIS REPORT

Scott Gabrys

TELEPHONE

(630) 759-1112

FAX #:

(630) 759-4406

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 Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	12-02-102-031-0000	Nursing Facility	\$ 335,521.46	\$ 335,521.46
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 335,521.46	\$ 335,521.46

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: 109,175

B. General Construction Type: Exterior BrickFrame Steel

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).

Day Care

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:

(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	Resident Care	270,508	1991	\$ 404,280	1
2	Resident Care	21,286	1996	287,781	2
3	TOTALS	291,794		\$ 692,061	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	235		1991	1991	\$ 8,276,993	\$	40	\$ 206,925	\$ 206,925	\$ 4,379,913
5	10		1994	1994	31,090		40	777	777	14,763
6	53		1996	1996	2,505,079		40	62,627	62,627	1,033,346
7										
8										
	Improvement Type**									
9	1992 Improvements			1992	32,614		20	936	936	32,614
10	1993 Improvements			1993	2,750		20	138	138	2,691
11	1993 Improvements			1993	4,822		40	121	121	2,359
12	1994 Improvements			1994	6,432		10			6,432
13	1994 Improvements			1994	18,192		20	910	910	15,925
14	1995 Improvements			1995	12,681					12,681
15	Electric Exterior Sign			1995	7,820					7,820
16	New Doors			1996	1,475					1,475
17	Hot Water Tank			1996	3,847					3,847
18	Landscaping			1996	13,490					13,490
19	Repaving Parking Lot			1996	7,412					7,412
20	Replace Irrigation System			1996	27,077					27,077
21	Walk in Freezer			1996	29,923					29,923
22	Landscaping			1996	17,283					17,283
23	Outside Parking Lot Lighting			1997	2,102					2,102
24	Nurse Call Station Extension Work			1997	3,310					3,310
25	Remodeling Work - Windsor Hall			1997	3,500					3,500
26	Basement Remodeling - Street Village Decor			1997	31,614		39	790	790	11,455
27	Remodeling Work - Day Care Area			1998						
28	Remodeling - Ice Cream Parlor			1999	3,624		39	93	93	1,162
29	Remodeling Work - 3rd Floor Hamilton Unit			2000	16,421		39	421	421	5,263
30	Remodeling Work - Nurse Station (All Floors)			2000	20,103		39	515	515	6,438
31	Plumbing Electrical Work - Boiler Room (Basement)			2000	4,587		39	118	118	1,475
32	Remodeling Work - Dialysis Room			2000	7,253		39	186	186	2,325
33										
34	1992 Improvements			1992	2,245		10			2,245
35										
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 Meadowbrook Manor

0037366

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	Parking Lot Paving	2001	\$ 48,629	\$	20	\$ 2,431	\$ 2,431	\$ 27,957	37
38	Remodeling Work	2001	13,319		39	342	342	3,932	38
39	Window Treatments	2001	45,531		39	1,166	1,166	13,410	39
40	Double Door Insulation	2001	6,860		39	176	176	2,024	40
41	Carpeting - 1st Floor	2002	33,778		20	1,688	1,688	17,725	41
42	Reconstruct Front Entrance Awning	2002	11,915		20	596	596	6,258	42
43	Window Treatments	2002	4,672		20	234	234	2,457	43
44	Ceiling Tiles	2002	2,306		20	115	115	1,208	44
45	Exterior Signs	2002	18,832		20	942	942	9,891	45
46	Ceiling Tiles	2003	2,029		10	203	203	1,725	46
47	Ceiling Tiles	2003	916		20	46	46	488	47
48	Exterior Signs	2003	12,600		20	630	630	5,985	48
49	Install 16 Horizontal Tubes in Stairwell	2003	1,600		20	80	80	760	49
50	Electric Work for Dialysis Room	2003	6,736		20	337	337	3,200	50
51	Install 9 Motors on Fire Dampers	2003	3,651		20	182	182	1,729	51
52	Plumbing for Dialysis Room	2003	10,989		10	1,099	1,099	9,341	52
53	Exterior Concrete Patchwork	2003	3,200		20	160	160	1,472	53
54	Ductwork for New Oxygen Room	2003	4,490		10	449	449	3,817	54
55	New Hot Water Storage Tank	2003	8,290		10	829	829	7,046	55
56	Installed 5 Fire Dampers	2003	7,091		10	709	709	6,027	56
57	Installed 5 Smoke Detectors	2003	2,581		10	258	258	2,193	57
58	Installation of Sprinklers in Awning	2003	9,624		10	962	962	8,177	58
59	Installed 4 Fire Dampers	2003	3,467		10	346	346	2,941	59
60	Installation of Fence around Dumpster	2003	1,658		10	166	166	1,411	60
61	Sealcoat Parking Lot	2003	5,500		10	550	550	4,675	61
62	Air Conditioner Overhaul	2004	3,769		10	377	377	3,204	62
63	Replace Water Pump	2004	1,473		10	147	147	1,250	63
64	Install 4 Doors	2004	1,348		10	134	134	1,139	64
65	Electrical Wiring to Garbage Compactor	2004	2,070		10	207	207	1,760	65
66	Install Sprinkler System - Front Canopy	2004	10,375		10	1,038	1,038	8,823	66
67	Install New Seal on Water Pump	2004	1,793		10	179	179	1,522	67
68	Install Motor on Boiler	2004	1,053		10	105	105	893	68
69	Ceiling Tiles	2004	5,620		20	281	281	2,387	69
70	TOTAL (lines 4 thru 69)		\$ 11,391,504	\$		\$ 291,721	\$ 291,721	\$ 5,815,153	70

**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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 11,391,504	\$		\$ 291,721	\$ 291,721	\$ 5,815,153	1
2	Install Blinds	2004	5,002		20	250	250	2,125	2
3	Exterior Lighting	2004	3,808		20	190	190	1,615	3
4	Sealing on Roof	2004	2,300		20	115	115	978	4
5	Install Drainage for Roof	2004	5,000		20	250	250	2,125	5
6	Ceramic Tile for Kitchen	2004	6,221		20	312	312	2,652	6
7	Plant 3 Trees	2004	1,125		20	56	56	476	7
8	Butterfly Garden	2004	3,423		20	171	171	1,454	8
9	Expand Phone System	2005	2,175		20	108	108	810	9
10	Replace Boiler	2005	23,894		20	1,195	1,195	8,962	10
11	Install new Compressor	2005	7,652		20	383	383	2,872	11
12	Install new Coil	2005	7,230		20	362	362	2,715	12
13	Replace fire doors	2005	3,116		20	156	156	1,170	13
14	Install carpeting in 3 offices	2005	1,608		20	80	80	600	14
15	Install wheelchair access ramp	2005	10,310		20	516	516	3,870	15
16	Sealcoat asphalt	2005	9,650		20	483	483	3,622	16
17	Furnish and install new taco pump - pavilion	2005	5,986		20	299	299	2,243	17
18	Install Blinds	2005	2,242		20	112	112	840	18
19	Exterior Lighting	2005	18,515		20	926	926	6,945	19
20	Furnish and Install new motors, belts & capacitors	2005	3,345		20	167	167	1,253	20
21	Furnish and install glycol to HVAC system	2005	10,925		20	546	546	4,095	21
22	Install patio	2005	15,232		20	762	762	5,715	22
23	Install wiring for new television	2006	37,345		20	1,867	1,867	12,136	23
24	Install new cabinets and countertops in supply room	2006	4,365		20	218	218	1,417	24
25	New flooring in dining room	2006	14,451		20	723	723	4,699	25
26	Remove and replace sidewalk section	2006	4,928		20	246	246	1,599	26
27	Replacement parts for air conditioner	2006	9,985		20	499	499	3,244	27
28	Interior signage	2006	13,720		20	686	686	4,459	28
29	Furnish and install new seals, triple duty valves	2006	7,495		20	375	375	2,437	29
30	Furnish and install new compressor	2006	14,500		20	725	725	4,712	30
31	Install new lighting in rehab room	2006	3,825		20	191	191	1,242	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,650,877	\$		\$ 304,690	\$ 304,690	\$ 5,908,235	34

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

Facility Name & ID Number Meadowbrook Manor

0037366

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 11,650,877	\$		\$ 304,690	\$ 304,690	\$ 5,908,235	1
2	Tuckpointing on Building Exterior	2007	10,150		10	1,015	1,015	5,583	2
3	Granite Countertops for Lounge	2007	2,575		10	257	257	1,414	3
4	Purchase & Installation of vinyl & wood flooring	2007	47,794		10	4,779	4,779	26,285	4
5	Rebuild Fire Pump	2007	15,174		10	1,517	1,517	8,344	5
6	Purchase & Installation of cabinets	2007	23,509		10	2,351	2,351	12,930	6
7	Drywall	2007	4,200		10	420	420	2,310	7
8	Replace doors on 3rd floor service elevator & lounge	2007	11,931		10	1,193	1,193	6,562	8
9	Soffit over nurses station, install cleat base & wall cabinets	2007	21,900		10	2,190	2,190	12,045	9
10	Replace lockers in lower level locker room	2007	7,769		10	777	777	4,273	10
11	Electrical work - nurses station, 3rd floor & exterior sign	2007	10,310		10	1,031	1,031	5,671	11
12	Millwork, shop drawings & delivery	2007	4,240		10	424	424	2,332	12
13	Central A/C upgrade	2007	5,806		10	581	581	3,195	13
14									14
15	Window Treatments throughout facility	2008	46,409		10	4,641	4,641	20,884	15
16	Route 53 sign repair	2008	2,900		10	290	290	1,305	16
17	Therapy room, nutrition room, ice cream parlor, beauty shop	2008	85,060		10	8,506	8,506	38,277	17
18	& Physicians lounge renovations:								18
19	- Remove & install new cabinets, countertops, plumbing,								19
20	doors, electrical (install new outlets), replace drywall								20
21									21
22	R&M Reclass								22
23	- Repair pump #1 & #2 on air conditioning unit (furnish &	2008	6,067		10	607	607	2,731	23
24	install new seal kit, o-rings, water gauges, retainer cap,								24
25	gaskets & wood coupler)								25
26	- Plumbing repairs (schlage)	2008	5,123		10	512	512	2,304	26
27	- Repair main air conditioner (install new valve rebuilt	2008	7,736		10	774	774	3,483	27
28	kit, solenoid coil, relief valves, transducer, adaptor,								28
29	gaskets & drier cores for system # 1)								29
30	- Repair two boilers due to low pressure in system	2008	2,568		10	257	257	1,156	30
31	- Replace shaft coupler & head and manifold gasket on								31
32	main chiller	2008	2,944		10	294	294	1,323	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,975,042	\$		\$ 337,106	\$ 337,106	\$ 6,070,642	34

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

Facility Name & ID Number Meadowbrook Manor

0037366

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 12C, Carried Forward		\$ 11,975,042	\$		\$ 337,106	\$ 337,106	\$ 6,070,642	1
2	R&M Reclass								2
3	- Building Sprinkler system repair (clear main feed	2008	4,256		10	426	426	1,917	3
4	blockage, check sprinkler heads on basement - 3rd floor,								4
5	alter pipe pitch per Life safety survey)								5
6	- Fire alarm (restor basement audio/visual, trace basement	2008	2,641		10	264	264	1,188	6
7	circuitry to locate disconnect, replace defective motherboard								7
8	reprogram label changes for all buildings)								8
9	- Patching work - hot pour rubberized crack sealing, seal	2008	9,500		10	950	950	4,275	9
10	coating asphalt, striping parking lot								10
11	- Seating wall on patio area, repair sidewalk leading to	2008	3,300		10	330	330	1,485	11
12	patio area.								12
13	- Vinyl flooring	2008	14,062		10	1,406	1,406	6,327	13
14									14
15									15
16	Replace resident therapy glass windows	2009	3,175		10	318	318	1,113	16
17	Wiring and Electiral work	2009	5,085		10	509	509	1,781	17
18	Seal Coating & Striping parking lot	2009	8,500		10	850	850	2,975	18
19									19
20	Parking lot resurfacing	2010	40,500		10	4,050	4,050	12,150	20
21	Pavillion Remodel-Electrical,plumbing,carpentry	2010	166,855		20	8,343	8,343	25,029	21
22	Buffet-Cabinets, counter	2010	54,719		20	2,736	2,736	8,208	22
23	Public Restroom-Toliet and Faucet	2010	8,242		20	412	412	1,236	23
24	Main Building-carpeting	2010	48,116		20	2,406	2,406	7,218	24
25	DON office, Conf room and lounge-cabinets, chair rails	2010	6,790		20	340	340	1,020	25
26	Bathroom updates-showers, grout,tile	2010	4,037		20	202	202	606	26
27	Patinet Rooms-doors and windows	2010	4,743		20	237	237	711	27
28	Labor	2010	159,432		20	7,972	7,972	23,916	28
29									29
30	Elevator Repairs	2011	5,720		10	572	572	858	30
31	Tinting of the Windows	2011	5,755		10	576	576	864	31
32	Corridor Remodel -Wall paper, Light Fixture, Carpet,	2011	61,676		10	6,168	6,168	9,252	32
33	Handrails, & Paint								33
34	TOTAL (lines 1 thru 33)		\$ 12,592,146	\$		\$ 376,173	\$ 376,173	\$ 6,182,771	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 12D, Carried Forward		\$ 12,592,146	\$		\$ 376,173	\$ 376,173	\$ 6,182,771	1
2	Shower Remodel - Plumbing, tile, ceramic floors,	2011	86,627		10	8,662	8,662	12,993	2
3	paint, & Fixtures								3
4	Resident Room Improvements - install new ceramic	2011	268,696		10	26,870	26,870	40,305	4
5	tile floor, crownmould, baseboards, paint								5
6	Lounge & Juice Bar Remodel - New Cabinet, flooring,	2011	43,336		10	4,334	4,334	6,501	6
7	wiring, paint, crown mould, base board								7
8	Nurse Station Remodel - flooring, paint, cabinets	2011	57,392		10	5,740	5,740	8,610	8
9	Nourishment & PAV Rooms Remodel - flooring, paint,	2011	32,886		10	3,288	3,288	4,932	9
10	cabinets, trim								10
11	Repairs to the Air Cooled Chiller	2011	124,656		10	12,466	12,466	18,699	11
12	Replace the 40 ton Rooftop unit	2011	52,640		10	5,264	5,264	7,896	12
13	Repairs to the nursing home	2011	5,473		10	547	547	821	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33	Book depreciation								33
34	TOTAL (lines 1 thru 33)		\$ 13,263,852	\$		\$ 443,344	\$ 443,344	\$ 6,283,528	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	\$ 898,357	\$ 112,855	\$ 112,855	\$	5-10	\$ 651,383	71
72	Current Year Purchases	117,372	8,384	8,384		7	8,384	72
73	Fully Depreciated Assets	1,239,641					1,239,641	73
74	Alloc. From Mgmt. Co.	1,152,088		7,068	7,068		1,078,764	74
75	TOTALS	\$ 3,407,458	\$ 121,239	\$ 128,307	\$ 7,068		\$ 2,978,172	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	Resident Van	1998 Ford E350 Van	1998	\$ 40,790	\$	\$	\$	5Yrs	\$ 40,790	76
77	Resident Passenger Care	2000 Chevrolet Express Van	2000	29,261	96		(96)	5Yrs	29,261	77
78										78
79										79
80	TOTALS			\$ 70,051	\$ 96	\$	\$ (96)		\$ 70,051	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)	\$ 17,433,422	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 121,335	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 571,651	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 450,316	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,331,751	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	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	2nd Floor & Business Office	\$ 25,644	92
93			93
94			94
95		\$ 25,644	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	Allocated from Management Company				166,971			5
6								6
7	TOTAL				\$ 166,971			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
- N/A
- 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?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 46,686
- Description: Copier-\$15,905;Med Equip-\$15,116;Postage-\$2,000;Mgmt Co.-\$13,665
- (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	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☒ YES
☐ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
COMMUNITY COLLEGE
HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM
IN OTHER FACILITY
HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

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)		14,591		14,591
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 14,591	\$	\$ 14,591
10	SUM OF line 9, col. 1 and 2 (e)	\$	14,591		

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	10A(1)	hrs	\$ 427,634		\$	\$		\$ 427,634	1
2	Licensed Speech and Language Development Therapist	10A(1)	hrs	171,926					171,926	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1, 2)	hrs	662,656			13,107		675,763	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				550,810		550,810	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)					72,803		72,803	12
13	Other (specify): <u>Dialysis</u>	39(1)		152,461					152,461	13
14	TOTAL			\$ 1,414,677		\$	\$ 636,720		\$ 2,051,397	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	\$ 157,863	\$ 157,863	1
2	Cash-Patient Deposits	82,223	82,223	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,429,576	3,429,576	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	466,840	466,840	6
7	Other Prepaid Expenses	26,632	26,632	7
8	Accounts Receivable (owners or related parties)	2,781,984	2,781,984	8
9	Other(specify): <u>See Sch 17C</u>	5,922	132,260	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,951,040	\$ 7,077,378	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		692,061	13
14	Buildings, at Historical Cost		10,336,068	14
15	Leasehold Improvements, at Historical Cost	2,532,565	3,079,618	15
16	Equipment, at Historical Cost	2,326,166	3,478,254	16
17	Accumulated Depreciation (book methods)	(2,645,882)	(10,197,234)	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 (spec CIP	25,644	25,644	22
23	Other(specify): <u>Mortgage Cost Net</u>		136,642	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,238,493	\$ 7,551,053	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,189,533	\$ 14,628,431	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,266,951	\$ 1,266,951	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	81,696	81,696	28
29	Short-Term Notes Payable	228,010	228,010	29
30	Accrued Salaries Payable	576,757	576,757	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		354,984	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Sch 17C</u>	409,862	409,862	36
37	<u>See Sch 17C</u>	4,831,324	4,831,324	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 7,394,600	\$ 7,749,584	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,540,089	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Notes Payable- Shareholders</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 20,540,089	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,394,600	\$ 28,289,673	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,794,933	\$ (13,661,242)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,189,533	\$ 14,628,431	48

*(See instructions.)

Meadowbrook Manor
0037366
12/31/12

Schedule 17C

XV. Balance Sheet

	Operating	After Consolidation
A. Current Assets		
Line 9 -Other		
Employee Advance	4,425	4,425
Real Estate Tax-Escrow		113,679
Mortgage Insurance Escrow		12,659
Wage Garnishment	1,047	1,047
Accrued 401K	450	450
	5,922	132,260
C. Current Liabilities		
Line 36 -Other Current Liabilities		
Accrued-Payroll Taxes	31,813	31,813
Due to the State	378,049	378,049
	409,862	409,862
C. Current Liabilities		

Line 37 -Other Current Liabilities

Accrued Rent	4,743,722	4,743,722
Due from Nick & Dorothy Vangel	84,045	84,045
Due from Bolingbrook		
Due from BHC VIII	3,557	3,557
	<u>4,831,324</u>	<u>4,831,324</u>

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,021,882	1
2	Restatements (describe):		2
3	Rounding		3
4	Prior Year adjustments	250,574	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,272,456	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,082,477	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	(1,560,000)	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)	\$ (477,523)	17
	B. Transfers (Itemize):		
18	Rounding		18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,794,933	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor# 0037366Report 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	\$ 18,051,523	1	
2 Discounts and Allowances for all Levels	(560,972)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,490,551	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	3,008,759	6	
7 Oxygen	175,833	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,184,592	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	4,809	13	
14 Non-Patient Meals	380	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space		16	
17 Sale of Drugs	564,632	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory	8,790	19	
20 Radiology and X-Ray	38,406	20	
21 Other Medical Services	175,557	21	
22 Laundry	4,855	22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 797,429	23	
D. Non-Operating Revenue			
24 Contributions		24	
25 Interest and Other Investment Income***	20,840	25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 20,840	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 Misc. Income	2,714	28	
28a Vending Income	61	28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,775	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,496,187	30	

	1	2	
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	2,518,385	31	
32 Health Care	8,286,666	32	
33 General Administration	3,943,653	33	
B. Capital Expense			
34 Ownership	3,719,455	34	
C. Ancillary Expense			
35 Special Cost Centers	1,254,903	35	
36 Provider Participation Fee	690,648	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,413,710	40	
41 Income before Income Taxes (line 30 minus line 40)**	1,082,477	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,082,477	43	

	1	2	
III. Net Inpatient Revenue detailed by Payer Source	Amount		
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? No If not, please attach a reconciliation.
Entity is a cash basis tax payer.

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

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

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing			\$	\$	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers					18
19	Laundry					19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care See Sch 20A					32
33	Other(specify) Dialysis Wages					33
34	TOTAL (lines 1 - 33)			\$ *	\$	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	481	\$ 21,068	1(3)	35
36	Medical Director	Monthly	24,000	9(3)	36
37	Medical Records Consultant	Monthly	4,608	10(3)	37
38	Nurse Consultant	680	27,180	10(3)	38
39	Pharmacist Consultant	Number	19,536	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	357	13,130	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,704	11(3)	44
45	Social Service Consultant	38	2,280	12(3)	45
46	Other(specify) Quality Assurance		0	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,608	\$ 114,506		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	N/A	\$		50
51	Licensed Practical Nurses				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.

Meadowbrook Manor
0037366
12/31/12

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Ward Clerks				#DIV/0!
Central Supply				#DIV/0!
Nursing Administration				#DIV/0!
Rehabilitation Nursing Wages				#DIV/0!
Rehabilitation Aides Wages				#DIV/0!
Resident Asst Wages				#DIV/0!
Total	-	-	-	#DIV/0!

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			
Ralph Ricana	Administrator	0	\$ 166,828	Workers' Compensation Insurance	\$ 130,298	IDPH License Fee	\$ 1,990			
Kathy Sefcik	Administrator	0	53,517	Unemployment Compensation Insurance	61,028	Advertising: Employee Recruitment				
				FICA Taxes	712,831	Health Care Worker Background Check				
				Employee Health Insurance	311,763	(Indicate # of checks performed 240)	2,400			
				Employee Meals		Patient Background Checks 32	896			
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council Long Term Care	29,821			
				Employee Retirement	42,159	Less: COPE Fees				
				Employee Lab Tests	1,500	Misc. Dues & Subscriptions	6,443			
				Other Employee Benefits	6,986	Misc. Licenses	10,251			
						Alloc. Mgmt. Co.	9,041			
						Less: Public Relations Expense (				
						Non-allowable advertising (				
						Yellow page advertising (				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 220,345		TOTAL (agree to Sch. V, line 20, col. 8)		\$ 60,842		
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 (eliminated on Sch V, col. 7)			\$ 1,311,000	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)							Seminar Expense	1,631		
C. Professional Services										
Vendor/Payee	Type		Amount							
ADP Inc.	Payroll Services		\$ 22,758							
Johnson & Associates	Legal		10,000							
Nancy Truschka	Professional Services		3,722							
Innovative LTC Solutions	Billing Services		23,614							
Teamtsi Corporation			5,000							
Rehab Management Systems	Billing Services		40,800							
Cardiac Diagnostics	Professional Services		148							
Life Safety	Professional Services		370							
Unemployment Consultants	Unemployment Consultants		1,620							
Michael G Kaplan	Accounting		5,125							
RSM McGaladrey	Accounting		15,675							
See Schedule 21A			38,439				Allocated from Mgmt. Co. 667			
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				\$ 167,271	TOTAL			(agree to Sch. V, line 24, col. 8)		\$ 2,298

*** Attach copy of IMRF notifications**

****See instructions.**

Meadowbrook Manor
Provider #: 0037366
01/01/12 to 12/31/12

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Polsinelli Shughart PC	Legal	24,878
Johnston & Associates	Legal	12,000
Grabowski Law Center LLC	Collection Fees	1,163
Hamilton Thies & Lorch	Legal	398

Total for Schedule 21A	<u>38,439</u>
------------------------	---------------

128,832

Total (agree to Schedule V, line 19, column 3)	167,271
--	---------

Allocation from Butterfield Health Care Group	24,260
Allocation from J&D Partners Accounting Fees	14,586
Out of period legal	(3,878)
To disallow non-allowable legal fees	(12,000)
To disallow non-allowable Professional Fees	(10,000)
disallow collection fees	(1,163)

	<u>179,076</u>
--	----------------

Total (agree to Schedule V, line 19, column 8)	
--	--

Provider #: 0037366
01/01/12 to 12/31/12

IL478-2471

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.

IL CLTC-\$
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

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

7 yrs
- (6)

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

\$ 125,872

Line

(10,2)
- (7)

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

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

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.

\$ 690,648

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.

\$ N/A

Has any meal income been offset against related costs?

Yes

Indicate the amount.

\$ 380
- (16)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$ N/A

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

N/A

d. Have vehicle usage logs been maintained?

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?

Yes

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

N/A

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.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	504,959	62,368	21,068	588,395	0	588,395	-61	588,334
2. Food Purchase	0	680,214	0	680,214	0	680,214	1,548	681,762
3. Housekeeping	444,570	114,671	0	559,241	0	559,241	0	559,241
4. Laundry	19,031	100,855	0	119,886	0	119,886	0	119,886
5. Heat and Other Utilities	0	0	203,534	203,534	0	203,534	3,885	207,419
6. Maintenance	138,692	29,665	198,758	367,115	0	367,115	85,009	452,124
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,107,252	987,773	423,360	2,518,385	0	2,518,385	90,381	2,608,766
9. Medical Director	0	0	24,000	24,000	0	24,000	31,817	55,817
10. Nursing & Medical Records	5,885,370	545,743	51,324	6,482,437	0	6,482,437	19,343	6,501,780
10a. Therapy	1,262,216	13,107	13,130	1,288,453	0	1,288,453	0	1,288,453
11. Activities	272,271	19,148	2,704	294,123	0	294,123	0	294,123
12. Social Services	180,782	0	2,280	183,062	0	183,062	26,543	209,605
13. Nurse Aide Training	14,591	0	0	14,591	0	14,591	0	14,591
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	7,615,230	577,998	93,438	8,286,666	0	8,286,666	77,703	8,364,369
17. Administrative	220,345	0	1,311,000	1,531,345	0	1,531,345	-1,161,152	370,193
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	167,271	167,271	0	167,271	11,805	179,076
20. Fees, Subscriptions & Promotion	0	0	51,801	51,801	0	51,801	9,041	60,842
21. Clerical & General Office	364,137	55,884	63,057	483,078	0	483,078	454,330	937,408
22. Employee Benefits & Payroll	0	0	1,266,565	1,266,565	0	1,266,565	0	1,266,565
23. Inservice Training & Education	0	0	13,227	13,227	0	13,227	445	13,672
24. Travel and Seminar	0	0	1,631	1,631	0	1,631	667	2,298
25. Other Admin. Staff Trans	0	0	1,558	1,558	0	1,558	9,684	11,242
26. Insurance-Prop.Liab.Malpractice	0	0	427,177	427,177	0	427,177	125,212	552,389
27. Other (specify)*	0	0	0	0	0	0	115,484	115,484
28. Total General Adminis	584,482	55,884	3,303,287	3,943,653	0	3,943,653	-434,484	3,509,169
29. Total General Administrative	9,306,964	1,621,655	3,820,085	14,748,704	0	14,748,704	-266,400	14,482,304
30. Depreciation	0	0	302,582	302,582	0	302,582	353,407	655,989
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	120,752	120,752	0	120,752	706,866	827,618
33. Real Estate	0	0	0	0	0	0	360,505	360,505

34. Rent - Facility & Grounds	0	0	3,263,100	3,263,100	0	3,263,100	-3,096,129	166,971
35. Rent - Equipment & Vehicles	0	0	33,021	33,021	0	33,021	13,665	46,686
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	3,719,455	3,719,455	0	3,719,455	-1,661,686	2,057,769
38. Medically Necessary T	0	0	24,718	24,718	0	24,718	0	24,718
39. Ancillary Service Cent	152,461	623,613	0	776,074	0	776,074	0	776,074
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	690,648	690,648	0	690,648	0	690,648
43. Other (specify):*	0	0	454,111	454,111	0	454,111	-454,111	0
44. Total Special Cost Ce	152,461	623,613	1,169,477	1,945,551	0	1,945,551	-454,111	1,491,440
45. Grand Total	9,459,425	2,245,268	8,709,017	20,413,710	0	20,413,710	-2,382,197	18,031,513

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	157,863	157,863
2. Cash - Patient Deposits	82,223	82,223
3. Accounts & Notes Recievable	3,429,576	3,429,576
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	466,840	466,840
7. Other Prepaid Expenses	26,632	26,632
8. Accounts Receivable-Owner/Related Party	2,781,984	2,781,984
9. Other (specify):	5,922	132,260
10. Total current assets	6,951,040	7,077,378
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	692,061
14. Buildings, at Historical Cost	0	10,336,068
15. Leasehold Improvements, Historical Cost	2,532,565	3,079,618
16. Equipment, at Historical Cost	2,326,166	3,478,254
17. Accumulated Depreciation (book methods)	-2,645,882	-10,197,234
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):	25,644	25,644
23. other (specify):	0	136,642
24. Total Long-Term Assets	2,238,493	7,551,053
25. Total Assets	9,189,533	14,628,431
CURRENT LIABILITIES		
26. Accounts Payable	1,266,951	1,266,951
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	81,696	81,696
29. Short-Term Notes Payable	228,010	228,010
30. Accrued Salaries Payable	576,757	576,757
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	354,984
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	409,862	409,862

37. Other Current Liabilities (specify):	4,831,324	4,831,324
38. Total Current Liabilities	7,394,600	7,749,584
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	20,540,089
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	0	20,540,089
46.Total Liabilities	7,394,600	28,289,673
47.Total Equity	1,794,933	-13,661,242
48.Total Liabilities and Equity	9,189,533	14,628,431

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	18,051,523
2. Discounts and Allowances for all Levels	-560,972
Subtotal - Inpatient Care	17,490,551
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	3,008,759
7. Oxygen	175,833
Subtotal - Anciliary Revenue	3,184,592
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	4,809
14. Non-Patient Meals	380
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	564,632
18. Sale of Supplies to Non-Patients	0
19. Laboratory	8,790
20. Radiology and X-Ray	38,406
21. Other Medical Services	175,557
22. Laundry	4,855
Subtotal - Other Operating Revenue	797,429
24. Contributions	0
25. Interest and Other Investments Income	20,840
Subtotal - Non-Operating Revenue	20,840
27. Other Revenue (specify):	2,714
28. Other Revenue (specify):	61
Subtotal - Other Revenue	2,775
30. Total Revenue	21,496,187
31. General Services	2,518,385
32. Health Care	8,286,666
33. General Administration	3,943,653
34. Ownership	3,719,455

35. Special Cost Centers	1,254,903
35. Provider Participation Fee	690,648
37. Other	0
40. Total Expenses	20,413,710
41. Income Before Income Taxes	1,082,477
42. Income Taxes	0
43. Net Income or Loss for the Year	1,082,477