

		FOR BHF USE					

LL1

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0047274

Facility Name: Meadowbrook Manor LaGrange

Address: 339 9th Ave LaGrange 60525
Number City Zip Code

County: Cook

Telephone Number: (708) 354-4660 Fax # (708) 354-1355

HFS ID Number:

Date of Initial License for Current Owners: 8/25/05

Type of Ownership:

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

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "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) _____ (Date) _____
(Type or Print Name) Christopher Vangel
(Title) Executive Director

Paid
Preparer

(Signed) _____ (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

Facility Name & ID Number Meadowbrook Manor LaGrange# 0047274 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>94</u>	Skilled (SNF)	<u>94</u>	<u>34,404</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>103</u>	Intermediate (ICF)	<u>103</u>	<u>37,698</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	197	TOTALS	197	72,102	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>29,879</u>	<u>9,856</u>	<u>5,678</u>	<u>45,413</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,879	9,856	5,678	45,413	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 62.98%

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 8/25/05

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

YES ☒Date 8/25/05NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 94 and days of care provided 4,807Medicare 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	266,036	28,300	13,224	307,560		307,560		307,560			1
2	Food Purchase		287,249		287,249		287,249	(5)	287,244			2
3	Housekeeping	230,804	38,721		269,525		269,525		269,525			3
4	Laundry	77,441	17,901		95,342		95,342		95,342			4
5	Heat and Other Utilities			108,827	108,827		108,827	1,780	110,607			5
6	Maintenance	89,239	3,426	148,946	241,611		241,611	38,954	280,565			6
7	Other (specify):*											7
8	TOTAL General Services	663,520	375,597	270,997	1,310,114		1,310,114	40,729	1,350,843			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000	14,580	32,580			9
10	Nursing and Medical Records	2,962,302	245,574	23,892	3,231,768		3,231,768	8,864	3,240,632			10
10a	Therapy	578,030	11,594	860	590,484		590,484		590,484			10a
11	Activities	145,770	7,421	520	153,711		153,711		153,711			11
12	Social Services	81,782		555	82,337		82,337	12,163	94,500			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,767,884	264,589	43,827	4,076,300		4,076,300	35,607	4,111,907			16
	C. General Administration											
17	Administrative	106,834			106,834		106,834	68,666	175,500			17
18	Directors Fees											18
19	Professional Services			114,103	114,103		114,103	15,163	129,266			19
20	Dues, Fees, Subscriptions & Promotions			45,612	45,612		45,612	3,893	49,505			20
21	Clerical & General Office Expenses	199,609	27,581	46,529	273,719		273,719	209,072	482,791			21
22	Employee Benefits & Payroll Taxes			906,295	906,295		906,295		906,295			22
23	Inservice Training & Education			1,593	1,593		1,593	204	1,797			23
24	Travel and Seminar			1,731	1,731		1,731	306	2,037			24
25	Other Admin. Staff Transportation			1,512	1,512		1,512	4,438	5,950			25
26	Insurance-Prop.Liab.Malpractice			164,035	164,035		164,035	18,670	182,705			26
27	Other (specify):*							52,919	52,919			27
28	TOTAL General Administration	306,443	27,581	1,281,410	1,615,434		1,615,434	373,331	1,988,765			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,737,847	667,767	1,596,234	7,001,848		7,001,848	449,667	7,451,515			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			107,017	107,017		107,017	141,567	248,584			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,299	42,299		42,299	149,669	191,968			32
33	Real Estate Taxes			4,701	4,701		4,701	349,904	354,605			33
34	Rent-Facility & Grounds			1,320,000	1,320,000		1,320,000	(1,243,488)	76,512			34
35	Rent-Equipment & Vehicles			32,770	32,770		32,770	6,262	39,032			35
36	Other (specify):*											36
37	TOTAL Ownership			1,506,787	1,506,787		1,506,787	(596,086)	910,701			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			11,633	11,633		11,633		11,633			38
39	Ancillary Service Centers	23,142	228,219	71,048	322,409		322,409		322,409			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			341,983	341,983		341,983		341,983			42
43	Other (specify):* Non-Allowable Co			291,207	291,207		291,207	(291,207)				43
44	TOTAL Special Cost Centers	23,142	228,219	715,871	967,232		967,232	(291,207)	676,025			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,760,989	895,986	3,818,892	9,475,867		9,475,867	(437,626)	9,038,241			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	(888)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,753)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	11,410	30		9
10	Interest and Other Investment Income	(12,087)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(486)	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	(715)	43		18
19	Entertainment				19
20	Contributions	(1,000)	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	(241,171)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(4,454)	43		28
29	Other-Attach Schedule SCH5A	(39,994)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (296,138)		\$	30

BHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(141,488)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (141,488)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (437,626)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		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 LaGrange

Report Period Beginning: ID# 0047274

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

Schedule 5A**LINE 29 - Other**

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, LP	Bolingbrook	Lessor
				MMN Partners, LP	Naperville	Lessor
				Butterfield Health		Management Co.
		Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of	Bolingbrook	Care Group, Inc.	Bolingbrook	
				MML Properties LLC	LaGrange	Lessor
				Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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%	\$ 883	\$ 883	1
2	V	5	Utilities		Butterfield Health Care Group, Inc.	100.00%	1,780	1,780	2
3	V	6	Maintenance		Butterfield Health Care Group, Inc.	100.00%	38,954	38,954	3
4	V	9	Medical Director		Butterfield Health Care Group, Inc.	100.00%	14,580	14,580	4
5	V	11	Nursing		Butterfield Health Care Group, Inc.	100.00%	21,027	21,027	5
6	V	17	Administrative		Butterfield Health Care Group, Inc.	100.00%	68,666	68,666	6
7	V	19	Professional Services		Butterfield Health Care Group, Inc.	100.00%	11,117	11,117	7
8	V	20	Fees, Subscriptions & Promotions		Butterfield Health Care Group, Inc.	100.00%	4,143	4,143	8
9	V	21	Clerical & General Office		Butterfield Health Care Group, Inc.	100.00%	209,434	209,434	9
10	V	23	Inservice Training & Education		Butterfield Health Care Group, Inc.	100.00%	204	204	10
11	V	24	Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	306	306	11
12	V	25	Other Admin Staff Transportation		Butterfield Health Care Group, Inc.	100.00%	4,438	4,438	12
13	V	26	Insurance		Butterfield Health Care Group, Inc.	100.00%			13
14	Total			\$			\$ 375,532	\$ * 375,532	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	27	Mgmt Alloc of Benefits	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 52,919	\$ 52,919	15
16	V	30	Depreciation		Butterfield Health Care Group, Inc.	100.00%	4,834	4,834	16
17	V	32	Interest Expense		Butterfield Health Care Group, Inc.	100.00%			17
18	V	34	Rent-Facility & Grounds		Butterfield Health Care Group, Inc.	100.00%	76,512	76,512	18
19	V	35	Rent-Equipment & Vehicles		Butterfield Health Care Group, Inc.	100.00%	6,262	6,262	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			\$			\$ 140,527	\$ * 140,527	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 Fees	\$	MML Properties, LLC	100.00%	\$ 6,800	\$ 6,800	15
16	V	20	Fees & Subscriptions		MML Properties, LLC	100.00%			16
17	V	26	Insurance-Prop., Liab., Malpr.		MML Properties, LLC	100.00%	18,670	18,670	17
18	V	30	Depreciation		MML Properties, LLC	100.00%	125,323	125,323	18
19	V	32	Interest Expense		MML Properties, LLC	100.00%	117,126	117,126	19
20	V	32	Amort of Mortgage Costs		MML Properties, LLC	100.00%	44,630	44,630	20
21	V	33	Real Estate Taxes		MML Properties, LLC	100.00%	349,904	349,904	21
22	V	34	Rent	1,320,000	MML Properties, LLC	100.00%		(1,320,000)	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			\$ 1,320,000			\$ 662,453	\$ * (657,547)	39

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

Butterfield Health Care VIII, LLC
D/B/A Meadowbrook Manor of LaGrange
Provider # 0047274
12/31/12

Schedule 6A

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

Name	Ownership %
RBJ Investments, LP	25%
Jafari Family LLC	25%
Louis William Dimas Family Limited Partnership	15%
Vangel Family Investments LLP	25%
Christopher Vangel Descendant's GST Exempt Trusd U/A D 6/21/99	5%
Katherine Hocuk Descendant's GST Exempt Trusd U/A D 6/21/99	5%
	<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	128,908	8	20.00	Mgt Salaries	\$ 18,027	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	88,127	2	5.00	Mgt Salaries	9,257	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	156,877	2	5.00	Mgt Salaries	38,492	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	71,778	2	5.00	Mgt Salaries	2,890	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	59,420	10	25.00	Medical Director	14,580	9(7)	5
6	Dorothy Vangel	Operating Supvsr.	Administrative	12.50	50,400	0	0.00	N/A		N/A	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 83,246		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	\$	45,413	\$ 883	1
2	3	Housekeeping	Resident Days	230,496	3	0		45,413	0	2
3	5	Utilities	Resident Days	230,496	3	9,035		45,413	1,780	3
4	6	Repairs & Maintenance	Resident Days	230,496	3	197,714	178,310	45,413	38,954	4
5	9	Medical Director	Resident Days	230,496	3	74,000		45,413	14,580	5
6	11	Nursing	Resident Days	230,496	3	44,989	44,989	45,413	8,864	6
7	11	Activities	Resident Days	230,496	3	61,734	61,734	45,413	12,163	7
8	17	Administrative Costs	Resident Days	230,496	3	348,516	348,516	45,413	68,666	8
9	19	Professional Services	Resident Days	230,496	3	56,424		45,413	11,117	9
10	20	Dues,Fees & Subscriptions	Resident Days	230,496	3	21,027		45,413	4,143	10
11	21	Clerical & General Office exp.	Resident Days	230,496	3	1,062,992	948,741	45,413	209,434	11
12	23	Training & Education	Resident Days	230,496	3	1,035		45,413	204	12
13	24	Travel & Seminar	Resident Days	230,496	3	1,552		45,413	306	13
14	25	Auto Expense	Resident Days	230,496	3	22,524		45,413	4,438	14
15	26	Insurance	Resident Days	230,496	3	0		45,413	0	15
16	27	Employee Benefits General &Admin.	Resident Days	230,496	3	268,592		45,413	52,919	16
17	30	Depreciation	Resident Days	230,496	3	24,536		45,413	4,834	17
18	32	Interest	Resident Days	230,496	3	0		45,413	0	18
19	34	Rent Building	Resident Days	230,496	3	388,342		45,413	76,512	19
20	35	Equipment Rental	Resident Days	230,496	3	31,782		45,413	6,262	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,619,278	\$ 1,582,290		\$ 516,059	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	Brickyard - HUD		X	Mortgage	\$50,894.63	10/31/11	\$ 2,256,651	\$	10/16/12	0.7000	\$ 82,990	1							
2	Alliant Credit Union		X	Mortgage	\$49,649.00	103/16/12	3,000,000	2,992,701	10/01/17	0.5000	34,135	2							
3	Brickyard - HUD		X	Amortization of Loan Cost							39,892	3							
4	Alliant Credit Union		X	Amortization of Loan Cost							4,738	4							
5												5							
	Working Capital																		
6	JP Morgan Chase		X	Working Capital	N/A	10/31/11	465,000		10/16/12	0.7000	20,976	6							
7	Omnicare		X	Trades Payable	\$3,030.00	3/19/09	160,395	43,544	3/20/14	0.5000	3,094	7							
8	See Sch 9A							1,107,500			18,230	8							
9	TOTAL Facility Related					\$103,573.63		\$ 5,882,046	\$ 4,143,745			\$ 204,055	9						
	B. Non-Facility Related*																		
10		X										10							
11							Offset Interest Income				(12,087)	11							
12												12							
13												13							
14	TOTAL Non-Facility Related							\$	\$			\$ (12,087)	14						
15	TOTALS (line 9+line14)							\$ 5,882,046	\$ 4,143,745			\$ 191,968	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	Medline Medical		X	Trade Payable				N/A	N/A		1,729	6
7	JP Morgan Chase- Owners			Working Capital	N/A		1,107,500	1,107,500	demand	Prime-.5	16,501	7
8												8
9	TOTAL Facility Related						\$ 1,107,500	\$ 1,107,500			\$ 18,230	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)						\$ 1,107,500	\$ 1,107,500			\$ 18,230	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.		\$	290,000	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		\$	319,900	2
3. Under or (over) accrual (line 2 minus line 1).				\$	29,900	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	320,004	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.)				\$	4,701	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.				\$	354,605	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2007	300,449	8
2008	304,001	9
2009	333,699	10
2010	281,204	11
2011	319,900	12

	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

2011 Tax Bill= \$ 319,900
Estimated increase=.00
Total= \$319,900
Use: \$ 320,004

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 LaGrange

COUNTY
Cook

FACILITY IDPH LICENSE NUMBER
0047274

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. 18-04-423-001-0000	Nursing Home	\$ 319,900.20	\$ 319,900.20
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 319,900.20	\$ 319,900.20

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: 74,985

B. General Construction Type: Exterior Brick Frame Wood

Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

None

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	178,272	2005	\$ 1,561,408	1
2					2
3	TOTALS	178,272		\$ 1,561,408	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	203		2005	1911	\$ 2,646,175	\$	40	\$ 66,154	\$ 66,154	\$ 496,155
5				2009	510,195		40	6,377	6,377	25,508
6										
7										
8										
	Improvement Type**									
9	Install compressor			2005	1,750	175	10	175		1,312
10	Elevator overhaur			2005	4,245	424	10	424		3,180
11	Front porch carpeting			2005	2,086	209	10	209		1,568
12	Remodel 1st floor - tile & paint			2005	26,770	2,677	10	2,677		20,004
13	Refurbish boiler			2005	21,650	2,165	10	2,165		16,238
14	Furnish & install boiler feed pump			2005	2,750	275	10	275		2,063
15	Furnish & install condensate pump			2005	2,565	256	10	256		1,920
16	Furnish & install extrol & relief valve			2005	1,729	173	10	173		1,297
17										
18	Sign			2006	8,725	873	10	873		5,674
19	Remodel 1st floor - tile, paint & draperies			2006	37,805	3,781	10	3,781		24,576
20	Remodel 1st floor - carpet			2006	6,831	683	10	683		4,440
21	Fire Department standpipe connections			2006	1,443	144	10	144		936
22	Furnish & install new heating coil on MUA unit			2006	5,595	560	10	560		3,640
23	Repair MUA			2006	3,300	330	10	330		2,145
24	Repair water line/pipe			2006	4,800	480	10	480		3,120
25	Dialysis room			2006	57,470	5,746	10	5,746		37,139
26	Replace faulty fuses			2006	3,590	359	10	359		2,334
27	Install panic exit door devices			2006	8,400	840	10	840		5,460
28										
29	Electrical Repairs			2007	4,590	459	10	459		2,525
30	Wiremold, covers, cables & supplies for Satellite TV			2007	15,787	1,579	10	1,579		8,684
31	Cable & Phone Lines - Installation & Termination			2007	58,250	5,825	10	5,825		32,038
32	Remove, repair & replace tile & wood, repair downspouts			2007	2,569	257	10	257		1,413
33	Install 5 new 2 1/2 fire hose valves			2007	4,160	416	10	416		2,288
34	Demolition & removal of house and garage - 339 S. Ninth St.			2007	11,225	1,122	10	1,122		6,171
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 LaGrange

0047274

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	New doors, hardware, laminating & refinishing for Dementia	2008	\$ 7,540	\$	10	\$ 754	\$ 754	\$ 3,393	37
38	Repair parking lot lights (ballasts, cutting asphalt, trenching								38
39	& running new wiring)	2008	4,989	498	10	498		2,243	39
40	Roof Repairs (rear emergency room entrance & front entrance)	2008	3,949	394	10	394		1,775	40
41	Wiring - Therapy room	2008	5,879		10	588	588	2,646	41
42	Chimney Cap & Tuckpointing	2008	11,993	1,199	10	1,199		5,396	42
43	Rebuilt compressor for HVAC unit	2008	19,864	1,959	10	1,986	27	8,937	43
44									44
45	R&M Reclasses								45
46	- Emergency service for steam leak on heating system-								46
47	furnished & installed new diaphragm & steam trap.	2008	4,699		10	470	470	2,115	47
48	- Emergency service for no heat - furnished & installed								48
49	new fluid head & valve body.	2008	3,045		10	305	305	1,372	49
50	- Tile flooring for facility	2008	14,637		10	1,464	1,464	6,588	50
51									51
52	Concrete flooring, electrical, new tub & faucet, drywall,	2009	26,068	2,607	10	2,607		9,126	52
53	studs & reframe door for Laundry Room Remodel								53
54	Repair masonry on top of building	2009	6,241	624	10	624		2,184	54
55	Install outdoor lighting	2009	11,332	1,133	10	1,133		3,966	55
56	replace 2 shower valves & trims	2009	2,755	276	10	276		966	56
57	Fill & roll potholes, crack sealing, sealcoating & striping	2009	6,000	1,200	5	1,200		4,200	57
58	parking lot								58
59									59
60	R&M Reclasses								60
61	-Remove and replace automatic transfer switch	2009	3,695		10	370	370	1,295	61
62	-Replace air separator and rework piping for new style	2009	5,350		10	535	535	1,873	62
63	air separator.								63
64	-Air conditioner -repair leaks, add drier cores and refrigerant	2009	5,204		10	520	520	1,820	64
65	replace belt and pulley								65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,597,695	\$ 39,698		\$ 117,262	\$ 77,564	\$ 771,723	70

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

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

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		\$ 3,597,695	\$ 39,698		\$ 117,262	\$ 77,564	\$ 771,723	1
2	Cabinets and countertops for therapy office	2010	6,117	612	10	612		1,530	2
3	Install drywall for new wall, rearrange/repair light fixtures	2010	2,705	270	10	270		675	3
4	in business office								4
5	Remove & rebuild rear loading dock	2010	2,650	265	10	265		663	5
6	Transfer & install reception door, 3 sets of 36" cabinets and	2010	4,974	497	10	497		1,243	6
7	countertops for dining room								7
8	22 - 4 tier lockers with sloped tops	2010	5,138	514	10	514		1,284	8
9	Lavatory faucets, shut offs & trap, tempered glass for restroom	2010	3,436	344	10	344		860	9
10	door								10
11	Fill potholes, sealcoating & striping of parking log	2010	5,100	1,020	5	1,020		2,550	11
12	Fill potholes, sealcoating & striping of parking log	2011	2,000	400	5	400		600	12
13	Bathroom & Shower Remodel - Plumbing, Tile, ceramic	2011	95,612	9,561	10	9,561		14,341	13
14	floors, & Painting								14
15	Corridor Remodel - remove wall paper, paint, handrails,	2011	46,474	4,647	10	4,647		6,971	15
16	carpet								16
17	Dinning Room & Kichen - new vinyl floors, paint all walls	2011	36,795	3,680	10	3,680		5,520	17
18	Tile & Trim for Offices replace all the tile & trim	2011	21,653	2,165	10	2,165		3,248	18
19	Install in Fire Doors	2011	3,135	314	10	314		471	19
20									20
21	Elwvator repair	2011	4,350	435	10	435		652	21
22	Foyer Remodeling	2012	26,756	1,338	10	1,338		1,338	22
23	Enclosure of Trash Contains	2012	2,212	111	10	111		111	23
24	Bathroom & Shower Remodel - Plumbing, Tile, ceramic	2012	26,735	1,337	10	1,337		1,337	24
25	Fire System - Check Valve Remodeling	2012	11,946	597	10	597		597	25
26	Chiller Unit on Roof UpGrade Improvements	2012	5,643	282	10	282		282	26
27	Dinning Room Remodelig - Build in Cabinets and Blinds	2012	18,406	920	10	920		920	27
28	Dialysis Room Conversion - ceiling tile, vinyl flooring,	2012	39,774	1,989	10	1,989		1,989	28
29	electric work, trim work								29
30	Therapy Room Remodel first floor -glass,drywall,ceiling title	2012	10,368	518	10	518		518	30
31	prime all walls								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,979,674	\$ 71,514		\$ 149,078	\$ 77,564	\$ 819,423	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	\$ 335,626	\$ 34,661	\$ 34,661	\$	5-10	\$ 140,875	71
72	Current Year Purchases	16,830	842	842		10 yrs	842	72
73	Fully Depreciated Assets	27,106				5 yrs	27,106	73
74	Alloc. From Mgmt. Co. & BLDG	591,691		64,003	64,003		443,768	74
75	TOTALS	\$ 971,253	\$ 35,503	\$ 99,506	\$ 64,003		\$ 612,591	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,512,335	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 107,017	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 248,584	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 141,567	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,432,014	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$	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	Allocated from Management Company				76,512			6
7	TOTAL				\$ 76,512			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
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: \$ 39,032
- Description: See Attached Schedule 14A
- (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	\$ 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.

Meadowbrook Manor LaGrange
0047274
12/31/12

Schedule 14 A

Schedule 14A

XII. Rental Costs
Line 16 - Description

Copier	10,367
Medical Equipment	9,169
Mattress & Beds	9,082
Postage Meter	4,152
Management Co.	<u>6,262</u>
Total	<u><u>39,032</u></u>

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	10A(1,3)	4566	hrs	\$	185,783			\$	4,566	\$	185,783	1		
2	Licensed Speech and Language Development Therapist	10A(1,3)	2052	hrs		79,475				2,052		79,475	2		
3	Licensed Recreational Therapist			hrs									3		
4	Licensed Physical Therapist	10A(1,2,3)	7761	hrs		312,772				11,594		7,761	324,366	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						179,062			179,062	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs									10		
11	Academic Education			hrs									11		
12	Other (specify): <u>Dialysis Services</u>	39(1,3)	1292			23,142				71,048		1,292	94,190	12	
13	Other (specify): <u>Oxygen</u>	39(2)								49,157			49,157	13	
14	TOTAL				\$	601,172		\$	71,048	\$	239,813	15,671	\$	912,033	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	\$ 347,265	\$ 347,265	1
2	Cash-Patient Deposits	(12,094)	(12,094)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,773,612	2,773,612	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	303,968	322,446	6
7	Other Prepaid Expenses	1,066	1,066	7
8	Accounts Receivable (owners or related parties)	517,163	517,163	8
9	Other(specify): See Sch17C	2,117	160,517	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,933,097	\$ 4,109,975	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,561,408	13
14	Buildings, at Historical Cost		3,156,370	14
15	Leasehold Improvements, at Historical Cost	768,613	823,304	15
16	Equipment, at Historical Cost	379,562	971,253	16
17	Accumulated Depreciation (book methods)	(445,354)	(1,432,014)	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	324,952	324,952	22
23	Other(specify): Mortgage Costs	68,220	158,250	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,095,993	\$ 5,563,523	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,029,090	\$ 9,673,498	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 387,647	\$ 387,647	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	24,294	24,294	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	275,092	275,092	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		320,004	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17C	24,198	24,198	36
37	Due to Related Parties	7,632,175	3,638,341	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,343,406	\$ 4,669,576	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,151,044	1,151,044	39
40	Mortgage Payable		2,992,701	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Note Payable-Vendor Liability			43
44	Note Payable - Shareholders			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,151,044	\$ 4,143,745	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,494,450	\$ 8,813,321	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,465,360)	\$ 860,177	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,029,090	\$ 9,673,498	48

*(See instructions.)

Schedule 17C

XV. Balance Sheet

<u>A. Current Assets</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 9 -Other		
Employee Advances	2,117	2,117
Real Estate Tax-Escrow		158,400
	<u>2,117</u>	<u>160,517</u>

<u>C. Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 36 -Other Current Liabilities		
Accrued-Payroll Taxes	23,952	23,952
Wage Garnishments	246	246
Credit Union		
	<u>24,198</u>	<u>24,198</u>

<u>C. Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 37 -Other Current Liabilities		
Due From Shareholder	37,020	37,020
Due From Dr. Jafari	175,000	175,000
Due From Nick & Dorothy Vangel	100,130	100,130

Due From Dorothy Vangel	123,500	123,500
Due from Bolingbrook	1,673,615	1,673,615
Due from Naperville	1,304,688	1,304,688
Due from BHC Group		
Due from BHC Construction	9,521	9,521
Accrued Rent	3,993,834	
Resident Credit Balances	68,567	68,567
N/P State	95,362	95,362
Due from BHC VIII	50,938	50,938
	<u>7,632,175</u>	<u>3,638,341</u>

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,631,666)	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4	Provider Assessment Revenue & Tax Expense	239,799	4
5	Maintenance Repair & Prof Liab Insurance	(34,490)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,426,358)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(39,002)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (39,002)	17
	B. Transfers (Itemize):		
18			18
19	Rounding		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)	\$ (4,465,360)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor LaGrange# 0047274Report 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	\$ 8,103,324	1	
2 Discounts and Allowances for all Levels	(351,398)	2	
3 SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,751,926	3	
B. Ancillary Revenue			
4 Day Care		4	
5 Other Care for Outpatients		5	
6 Therapy	1,096,031	6	
7 Oxygen	201,877	7	
8 SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,297,908	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	2,004	13	
14 Non-Patient Meals	888	14	
15 Telephone, Television and Radio		15	
16 Rental of Facility Space		16	
17 Sale of Drugs	170,696	17	
18 Sale of Supplies to Non-Patients		18	
19 Laboratory	3,308	19	
20 Radiology and X-Ray	9,490	20	
21 Other Medical Services	173,827	21	
22 Laundry	14,369	22	
23 SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 374,582	23	
D. Non-Operating Revenue			
24 Contributions		24	
25 Interest and Other Investment Income***	12,087	25	
26 SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,087	26	
E. Other Revenue (specify):****			
27 Settlement Income (Insurance, Legal, Etc.)		27	
28 Miscellaneous Income	362	28	
28a		28a	
29 SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 362	29	
30 TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,436,865	30	

	1	2	
II. Expenses	Amount		
A. Operating Expenses			
31 General Services	1,310,114	31	
32 Health Care	4,076,300	32	
33 General Administration	1,615,434	33	
B. Capital Expense			
34 Ownership	1,506,787	34	
C. Ancillary Expense			
35 Special Cost Centers	625,249	35	
36 Provider Participation Fee	341,983	36	
D. Other Expenses (specify):			
37		37	
38		38	
39		39	
40 TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,475,867	40	
41 Income before Income Taxes (line 30 minus line 40)**	(39,002)	41	
42 Income Taxes		42	
43 NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (39,002)	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? 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	1,924	2,120	\$ 83,422	\$ 39.35	1
2	Assistant Director of Nursing	1,966	2,080	70,403	33.85	2
3	Registered Nurses	17,510	18,672	511,355	27.39	3
4	Licensed Practical Nurses	32,430	34,611	935,286	27.02	4
5	CNAs & Orderlies	77,100	80,474	969,748	12.05	5
6	CNA Trainees					6
7	Licensed Therapist	12,993	14,379	578,030	40.20	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	13,263	13,965	145,770	10.44	10
11	Social Service Workers	4,087	4,395	81,782	18.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	21,668	22,666	266,036	11.74	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	5,124	5,532	89,239	16.13	17
18	Housekeepers	23,821	24,761	230,804	9.32	18
19	Laundry	8,177	8,709	77,441	8.89	19
20	Administrator	1,970	2,220	106,834	48.12	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,343	12,362	199,609	16.15	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	2,023	2,210	28,401	12.85	31
32	Other Health Care See Sch20A	15,277	16,428	363,687	22.14	32
33	Other(specify) Dialysis	1,292	1,292	23,142	17.91	33
34	TOTAL (lines 1 - 33)	251,968	266,876	\$ 4,760,989 *	\$ 17.84	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	304	\$ 13,224	1(3)	35
36	Medical Director	Monthly	18,000	9(3)	36
37	Medical Records Consultant	Monthly	4,608	10(3)	37
38	Nurse Consultant	266	10,620	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	22	860	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	10	520	11(3)	44
45	Social Service Consultant	9	555	12(3)	45
46	Other(specify) Quality Assurance	Monthly	8,664	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	611	\$ 57,051		49

C. CONTRACT NURSES

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

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

** See instructions.

Meadowbrook Manor LaGrange
0047274
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	166	166	4,090	24.64
Central Supply	1,998	2,200	35,268	16.03
Nursing Administration	3,857	4,278	163,891	38.31
Rehabilitation Nurse	1,917	1,994	78,183	39.21
Rehabilitation Aides	7,339	7,790	82,255	10.56
Total	15,277	16,428	363,687	22.14

STATE OF ILLINOIS

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

Report Period Beginning: 01/01/12

Page 21

Ending: 12/31/12

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	
David Shires	Administrator	0	\$ 106,834	Workers' Compensation Insurance	\$ 237,132	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	124,930	Advertising: Employee Recruitment	8,550	
				FICA Taxes	358,819	Health Care Worker Background Check	868	
				Employee Health Insurance	153,035	(Indicate # of checks performed 31)		
				Employee Meals		Patient Background Checks	45	
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council Long Term Care	19,503	
				Employee Retirement	14,136			
				Employee Lab Test	3,792	Misc. Dues & Subscriptions	7,324	
				Uniform Allowance	(387)	Misc. Licenses	4,687	
				Other Employee Benefits	8,701	Alloc. Mgmt. Co.	4,143	
				Medical Reimbursement	6,137	Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 106,834		TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other								
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$ 906,295	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount	
Rehab Management Systems	Billing Services	\$ 40,800	N/A			Out-of-State Travel	\$	
ADP Inc.	Payroll Services	12,745						
Innovative LTC Solutions	Profesional Services	22,483						
Unemployment Consultants	Unemployment Consultant	1,620				In-State Travel		
Cardiac Diagnostics, Inc.	Profesional Services	192						
McGladrey, LLP	Accounting	16,282						
Michael G Kaplan	Accounting	5,275						
						Seminar Expense	1,731	
						Allocated from Mgmt. Co.	306	
						Entertainment Expense	()	
						(agree to Sch. V, line 24, col. 8)		
See Schedule 21A		14,706				TOTAL	\$ 2,037	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 114,103	TOTAL		\$		

* Attach copy of IMRF notifications

**See instructions.

Butterfield Health Care VII, LLC
Meadowbrook Manor LaGrange
Provider #: 0047274
01/01/12 to 12/31/12

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Polsinelli Shughart PC	Legal	5,765
Gary L. Cole AIA ALA ESQ	Legal	1,710
Hunt, Kaiser, Aranda, & Subach LTD	I	336
The Sechen Law Group PC	Legal	2,066
Grabowski Law Center LLC	Legal - Collections	517
Hamilton Thies Lorch & Hagnell	Legal	1,665
Guardianship Services Associates	Guardianship	2,647

Total for Schedule 21A	<u>14,706</u>
------------------------	---------------

Total (agree to Schedule V, line 19, column 3)	114,103
--	---------

Allocation from Butterfield Health Care Group Professional Services	11,117
Allocation From MML Properties Accounting Fees	6,800
Less: Disallowed legal fees - Collections	(517)
Less: Disallowed legal fees - Non Patient Care	(336)

Out of period legal	<u>(1,901)</u>
	<u>129,266</u>

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

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													
4	N/A												
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- \$ 19,503

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

Yes

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

Yes

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

No

If YES, what is the capacity?

N/A

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

Yes

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

10 yrs

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

39,085

 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. \$

341,983

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. \$

(888)

(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?

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.

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	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	266,036	28,300	13,224	307,560	0	307,560	0	307,560
2. Food Purchase	0	287,249	0	287,249	0	287,249	-5	287,244
3. Housekeeping	230,804	38,721	0	269,525	0	269,525	0	269,525
4. Laundry	77,441	17,901	0	95,342	0	95,342	0	95,342
5. Heat and Other Utilities	0	0	108,827	108,827	0	108,827	1,780	110,607
6. Maintenance	89,239	3,426	148,946	241,611	0	241,611	38,954	280,565
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	663,520	375,597	270,997	1,310,114	0	1,310,114	40,729	1,350,843
9. Medical Director	0	0	18,000	18,000	0	18,000	14,580	32,580
10. Nursing & Medical Records	2,962,302	245,574	23,892	3,231,768	0	3,231,768	8,864	3,240,632
10a. Therapy	578,030	11,594	860	590,484	0	590,484	0	590,484
11. Activities	145,770	7,421	520	153,711	0	153,711	0	153,711
12. Social Services	81,782	0	555	82,337	0	82,337	12,163	94,500
13. Nurse Aide Training	0	0	0	0	0	0	0	0
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	3,767,884	264,589	43,827	4,076,300	0	4,076,300	35,607	4,111,907
17. Administrative	106,834	0	0	106,834	0	106,834	68,666	175,500
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	114,103	114,103	0	114,103	15,163	129,266
20. Fees, Subscriptions & Promotion	0	0	45,612	45,612	0	45,612	3,893	49,505
21. Clerical & General Office	199,609	27,581	46,529	273,719	0	273,719	209,072	482,791
22. Employee Benefits & Payroll	0	0	906,295	906,295	0	906,295	0	906,295
23. Inservice Training & Education	0	0	1,593	1,593	0	1,593	204	1,797
24. Travel and Seminar	0	0	1,731	1,731	0	1,731	306	2,037
25. Other Admin. Staff Trans	0	0	1,512	1,512	0	1,512	4,438	5,950
26. Insurance-Prop.Liab.Malpractice	0	0	164,035	164,035	0	164,035	18,670	182,705
27. Other (specify)*	0	0	0	0	0	0	52,919	52,919
28. Total General Adminis	306,443	27,581	1,281,410	1,615,434	0	1,615,434	373,331	1,988,765
29. Total General Administrative	4,737,847	667,767	1,596,234	7,001,848	0	7,001,848	449,667	7,451,515
30. Depreciation	0	0	107,017	107,017	0	107,017	141,567	248,584
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	42,299	42,299	0	42,299	149,669	191,968
33. Real Estate	0	0	4,701	4,701	0	4,701	349,904	354,605

34. Rent - Facility & Grounds	0	0	1,320,000	1,320,000	0	1,320,000	-1,243,488	76,512
35. Rent - Equipment & Vehicles	0	0	32,770	32,770	0	32,770	6,262	39,032
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,506,787	1,506,787	0	1,506,787	-596,086	910,701
38. Medically Necessary T	0	0	11,633	11,633	0	11,633	0	11,633
39. Ancillary Service Cent	23,142	228,219	71,048	322,409	0	322,409	0	322,409
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	341,983	341,983	0	341,983	0	341,983
43. Other (specify):*	0	0	291,207	291,207	0	291,207	-291,207	0
44. Total Special Cost Ce	23,142	228,219	715,871	967,232	0	967,232	-291,207	676,025
45. Grand Total	4,760,989	895,986	3,818,892	9,475,867	0	9,475,867	-437,626	9,038,241

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	347,265	347,265
2. Cash - Patient Deposits	-12,094	-12,094
3. Accounts & Notes Recievable	2,773,612	2,773,612
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	303,968	322,446
7. Other Prepaid Expenses	1,066	1,066
8. Accounts Receivable-Owner/Related Party	517,163	517,163
9. Other (specify):	2,117	160,517
10. Total current assets	3,933,097	4,109,975
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	1,561,408
14. Buildings, at Historical Cost	0	3,156,370
15. Leasehold Improvements, Historical Cost	768,613	823,304
16. Equipment, at Historical Cost	379,562	971,253
17. Accumulated Depreciation (book methods)	-445,354	-1,432,014
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):	324,952	324,952
23. other (specify):	68,220	158,250
24. Total Long-Term Assets	1,095,993	5,563,523
25. Total Assets	5,029,090	9,673,498
CURRENT LIABILITIES		
26. Accounts Payable	387,647	387,647
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	24,294	24,294
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	275,092	275,092
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	320,004
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	24,198	24,198

37. Other Current Liabilities (specify):	7,632,175	3,638,341
38. Total Current Liabilities	8,343,406	4,669,576
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,151,044	1,151,044
40.Mortgage Payable	0	2,992,701
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	1,151,044	4,143,745
46.Total Liabilities	9,494,450	8,813,321
47.Total Equity	-4,465,360	860,177
48.Total Liabilities and Equity	5,029,090	9,673,498

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,103,324
2. Discounts and Allowances for all Levels	-351,398
Subtotal - Inpatient Care	7,751,926
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,096,031
7. Oxygen	201,877
Subtotal - Anciliary Revenue	1,297,908
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	2,004
14. Non-Patient Meals	888
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	170,696
18. Sale of Supplies to Non-Patients	0
19. Laboratory	3,308
20. Radiologyand X-Ray	9,490
21. Other Medical Services	173,827
22. Laundry	14,369
Subtotal - Other Operating Revenue	374,582
24. Contributions	0
25. Interest and Other Investments Income	12,087
Subtotal - Non-Operating Revenue	12,087
27. Other Revenue (specify):	362
28. Other Revenue (specify):	0
Subtotal - Other Revenue	362
30. Total Revenue	9,436,865
31. General Services	1,310,114
32. Health Care	4,076,300
33. General Administration	1,615,434
34. Ownership	1,506,787

35. Special Cost Centers	625,249
35. Provider Participation Fee	341,983
37. Other	0
40. Total Expenses	9,475,867
41. Income Before Income Taxes	-39,002
42. Income Taxes	0
43. Net Income or Loss for the Year	-39,002