

		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: 0041285

Facility Name: Meadowbrook Manor-Naperville

Address: 720 Raymond Dr Naperville 60563
Number City Zip Code

County: DuPage

Telephone Number: (630) 355-0220 Fax # (630) 717-5180

HFS ID Number:

Date of Initial License for Current Owners: 2/09/96

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-Naperville# 0041285 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>245</u>	Skilled (SNF)	<u>245</u>	<u>89,670</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>245</u>	TOTALS	<u>245</u>	<u>89,670</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>69,204</u>	<u>8,282</u>	<u>8,493</u>	<u>85,979</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>69,204</u>	<u>8,282</u>	<u>8,493</u>	<u>85,979</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 95.88%

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

2/9/96

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

YES ☒Date 2/9/96NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified245

and days of care provided

7,643Medicare 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	494,607	48,340	18,792	561,739		561,739	(105)	561,634			1
2	Food Purchase		497,005		497,005		497,005	195	497,200			2
3	Housekeeping	295,745	77,409		373,154		373,154		373,154			3
4	Laundry	120,296	64,639		184,935		184,935		184,935			4
5	Heat and Other Utilities			258,960	258,960		258,960	3,370	262,330			5
6	Maintenance	132,362	23,501	191,107	346,970		346,970	73,751	420,721			6
7	Other (specify):*											7
8	TOTAL General Services	1,043,010	710,894	468,859	2,222,763		2,222,763	77,211	2,299,974			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000	27,603	57,603			9
10	Nursing and Medical Records	5,413,690	402,567	48,676	5,864,933		5,864,933	16,782	5,881,715			10
10a	Therapy	861,629	11,336	12,700	885,665		885,665		885,665			10a
11	Activities	215,666	15,132	2,496	233,294		233,294		233,294			11
12	Social Services	129,635		2,851	132,486		132,486	23,028	155,514			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	6,620,620	429,035	96,723	7,146,378		7,146,378	67,413	7,213,791			16
	C. General Administration											
17	Administrative	58,564		1,028,000	1,086,564		1,086,564	(897,997)	188,567			17
18	Directors Fees											18
19	Professional Services			147,862	147,862		147,862	25,461	173,323			19
20	Dues, Fees, Subscriptions & Promotions			41,095	41,095		41,095	1,360	42,455			20
21	Clerical & General Office Expenses	246,829	40,149	65,928	352,906		352,906	396,453	749,359			21
22	Employee Benefits & Payroll Taxes			1,252,034	1,252,034		1,252,034		1,252,034			22
23	Inservice Training & Education			4,822	4,822		4,822	386	5,208			23
24	Travel and Seminar			3,283	3,283		3,283	579	3,862			24
25	Other Admin. Staff Transportation			858	858		858	8,402	9,260			25
26	Insurance-Prop.Liab.Malpractice			176,321	176,321		176,321	105,548	281,869			26
27	Other (specify):*							100,189	100,189			27
28	TOTAL General Administration	305,393	40,149	2,720,203	3,065,745		3,065,745	(259,619)	2,806,126			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,969,023	1,180,078	3,285,785	12,434,886		12,434,886	(114,995)	12,319,891			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			169,747	169,747		169,747	264,839	434,586			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			97,839	97,839		97,839	527,721	625,560			32
33	Real Estate Taxes							243,778	243,778			33
34	Rent-Facility & Grounds			2,682,744	2,682,744		2,682,744	(2,537,886)	144,858			34
35	Rent-Equipment & Vehicles			154,346	154,346		154,346	11,855	166,201			35
36	Other (specify):*											36
37	TOTAL Ownership			3,104,676	3,104,676		3,104,676	(1,489,693)	1,614,983			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			5,114	5,114		5,114		5,114			38
39	Ancillary Service Centers	80,120	427,139		507,259		507,259		507,259			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			599,887	599,887		599,887		599,887			42
43	Other (specify):* Non-Allowable Co			311,262	311,262		311,262	(311,262)				43
44	TOTAL Special Cost Centers	80,120	427,139	916,263	1,423,522		1,423,522	(311,262)	1,112,260			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	8,049,143	1,607,217	7,306,724	16,963,084		16,963,084	(1,915,950)	15,047,134			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,478)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,882)	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	(6,999)	30		9
10	Interest and Other Investment Income	(41,255)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(966)	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	26,352	43		18
19	Entertainment				19
20	Contributions	(6,500)	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	(263,130)	43		24
25	Fund Raising, Advertising and Promotional	(220)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	18,000	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,035)	43		28
29	Other-Attach Schedule See Sch5A	(87,702)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (377,815)		\$	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)	(1,538,135)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,538,135)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,915,950)		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-Naperville

Report Period Beginning: ID# 0041285

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

Description	Amount	Schedule V Reference
To disallow COPE Fees	(6,483)	20
To disallow Consolidated Billing Services	(10,898)	43
To disallow Marketing Expenses	(19,365)	43
To disallow Patient Clothing	(2,472)	43
To disallow X-Ray expense	(23,371)	43
To disallow Lab expense	(5,383)	43
To disallow Employee Gifts	(5,508)	43
To disallow Resident Gifts	(3,884)	43
To offset Miscellaneous Income	(61)	21
To offset Vending Income	(105)	1
To disallow out of period legal fees	(5,041)	19
To disallow collection fees	(5,131)	19
Total	(87,702)	

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 VII, LLC d/b/a Meadowbrook Manor of LaGrange	LaGrange	J&D Partners, LP	Bolingbrook	Lessor
				MMN Partners, LP	Naperville	Lessor
				Butterfield Health		
		Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Bolingbrook	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
				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		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional Fees	\$	MML Properties, LLC	100.00%	\$ 14,586	\$ 14,586	1
2	V	26	Insurance-Prop., Liab., Malpr.		MML Properties, LLC	100.00%	105,548	105,548	2
3	V	30	Depreciation		MML Properties, LLC	100.00%	262,686	262,686	3
4	V	32	Interest Expense		MML Properties, LLC	100.00%	565,928	565,928	4
5	V	32	Interest Expense	331	MML Properties, LLC	100.00%		(331)	5
6	V	32	Amort of Mortgage Cost		MML Properties, LLC	100.00%	3,379	3,379	6
7	V	33	Real Estate Taxes		MML Properties, LLC	100.00%	243,778	243,778	7
8	V	34	Rent	2,682,744	MML Properties, LLC	100.00%		(2,682,744)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,683,075			\$ 1,195,905	\$ * (1,487,170)	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	2	Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 1,673	\$ 1,673	15
16	V	3	Housekeeping		Butterfield Health Care Group, Inc.	100.00%			16
17	V	5	Utilities		Butterfield Health Care Group, Inc.	100.00%	3,370	3,370	17
18	V	6	Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	73,751	73,751	18
19	V	9	Medical Director		Butterfield Health Care Group, Inc.	100.00%	27,603	27,603	19
20	V	11	Nursing		Butterfield Health Care Group, Inc.	100.00%	16,782	16,782	20
21	V	11	Activities		Butterfield Health Care Group, Inc.	100.00%	23,028	23,028	21
22	V	17	Administrative Costs	1,028,000	Butterfield Health Care Group, Inc.	100.00%	130,003	(897,997)	22
23	V	19	Professional Services		Butterfield Health Care Group, Inc.	100.00%	21,047	21,047	23
24	V	20	Dues,Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	7,843	7,843	24
25	V	21	Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	396,514	396,514	25
26	V	23	Training & Education		Butterfield Health Care Group, Inc.	100.00%	386	386	26
27	V	24	Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	579	579	27
28	V	25	Auto Expense		Butterfield Health Care Group, Inc.	100.00%	8,402	8,402	28
29	V	26	Insurance		Butterfield Health Care Group, Inc.	100.00%			29
30	V	27	Employee Benefits General &Admin.		Butterfield Health Care Group, Inc.	100.00%	100,189	100,189	30
31	V	30	Depreciation		Butterfield Health Care Group, Inc.	100.00%	9,152	9,152	31
32	V	32	Interest		Butterfield Health Care Group, Inc.	100.00%			32
33	V	34	Rent Building		Butterfield Health Care Group, Inc.	100.00%	144,858	144,858	33
34	V	35	Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	11,855	11,855	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,028,000			\$ 977,035	\$ * (50,965)	39

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

Butterfield Health Care II, Inc.
D/B/A Meadowbrook Manor of Naperville
Provider # 0041285
12/31/12

Schedule 6A

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

Name	Ownership %
RBJ Investments, LP	25.00%
Jafari Family LLC	25.00%
Louis William Dimas Family Limited Partnership	15.00%
Vangel Family Investments, LLP	25.00%
Christopher Vangel Descendant's GST Exempt Trust U/A D 6/21/99	5.00%
Katherine Hocuk Descendant's GST Exempt Trust U/A D 6/21/99	5.00%
	100.00%

Facility Name & ID Number Meadowbrook Manor-Naperville # 0041285 Report Period Beginning: 01/01/12 Ending: 12/31/12

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Christopher Vangel	Operating Supvsr.	Administrative	5.00	112,806	8	20.00	Mgt Salaries	\$ 34,129	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	79,858	2	5.00	Mgt Salaries	17,526	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	122,493	2	5.00	Mgt Salaries	72,876	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	69,197	2	5.00	Mgt Salaries	5,471	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	46,397	10	25.00	Medical Director	27,603	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	\$ 157,605		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	\$	85,979	\$ 1,673	1
2	3	Housekeeping	Resident Days	230,496	3	0		85,979	0	2
3	5	Utilities	Resident Days	230,496	3	9,035		85,979	3,370	3
4	6	Repairs & Maintenance	Resident Days	230,496	3	197,714	178,310	85,979	73,751	4
5	9	Medical Director	Resident Days	230,496	3	74,000		85,979	27,603	5
6	11	Nursing	Resident Days	230,496	3	44,989	44,989	85,979	16,782	6
7	11	Activities	Resident Days	230,496	3	61,734	61,734	85,979	23,028	7
8	17	Administrative Costs	Resident Days	230,496	3	348,516	348,516	85,979	130,003	8
9	19	Professional Services	Resident Days	230,496	3	56,424		85,979	21,047	9
10	20	Dues,Fees & Subscriptions	Resident Days	230,496	3	21,027		85,979	7,843	10
11	21	Clerical & General Office exp.	Resident Days	230,496	3	1,062,992	948,741	85,979	396,514	11
12	23	Training & Education	Resident Days	230,496	3	1,035		85,979	386	12
13	24	Travel & Seminar	Resident Days	230,496	3	1,552		85,979	579	13
14	25	Auto Expense	Resident Days	230,496	3	22,524		85,979	8,402	14
15	26	Insurance	Resident Days	230,496	3	0		85,979	0	15
16	27	Employee Benefits General &Admin.	Resident Days	230,496	3	268,592		85,979	100,189	16
17	30	Depreciation	Resident Days	230,496	3	24,536		85,979	9,152	17
18	32	Interest	Resident Days	230,496	3	0		85,979	0	18
19	34	Rent Building	Resident Days	230,496	3	388,342		85,979	144,858	19
20	35	Equipment Rental	Resident Days	230,496	3	31,782		85,979	11,855	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,619,278	\$ 1,582,290		\$ 977,035	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							\$		\$			\$	1	
2	Cambridge - HUD		X	Mortgage	\$67,449.00	10/31/11		16,320,000	16,057,398	10/01/46	3.5000		565,928	2
3			x	Amortization of Loan Cost						10/01/46	3.5000		3,379	3
4														4
5														5
	Working Capital													
6	Banco Popular		X	Working Capital	N/A	10/31/11			324,531	01/31/14	4.7500		37,799	6
7	Omnicare		X	Working Capital	\$11,750.00	3/19/09		622,625	169,617	3/20/14	5.0000		12,035	7
8	See Sch 9A												48,005	8
9	TOTAL Facility Related				\$79,199.00			\$ 16,942,625	\$ 16,551,546			\$ 667,146	9	
	B. Non-Facility Related*													
10														10
11								Interest income offset					(41,586)	11
12														12
13														13
14	TOTAL Non-Facility Related							\$	\$			\$ (41,586)	14	
15	TOTALS (line 9+line14)							\$ 16,942,625	\$ 16,551,546			\$ 625,560	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	Banco Popular		X	Amortization Loan Cost								48,005	7
8													8
9	TOTAL Facility Related						\$ 0	\$ 0			\$ 48,005	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			\$ 48,005	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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.			\$	230,000	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	\$	331,778	2
3. Under or (over) accrual (line 2 minus line 1).			\$	101,778	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	142,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		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.			\$	243,778	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	212,607	8	
		2008	224,247	9	
		2009	213,619	10	
		2010	221,650	11	
		2011	231,778	12	
2011 Tax Bill= 231,778		2011	231,778		
Estimated increase=.052		2012 Advance	100,000		
Total= \$ 243,830					
use = \$ 243,778		Total	331,778		
		FOR BHF USE ONLY			
		13	FROM R. E. TAX STATEMENT FOR 2011	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor-Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

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.	07-14-113-001	Nursing Home	\$ 231,777.62	\$ 231,777.62
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 231,777.62	\$ 231,777.62

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 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: N/A

(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	148,410	1996	\$ 279,600	1
2					2
3	TOTALS	148,410		\$ 279,600	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	245		1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 4,174,024	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscapping improvements			1996	22,797		15			22,797	9
10	Fence			1996	5,500		15			5,500	10
11	Land Improvements			1996	12,824		40	320	320	5,415	11
12	Doors			1998	5,961		20	298	298	4,619	12
13	Landscaping improvements-shrubs trees evergreen			1998	22,729		20	1,136	1,136	16,472	13
14	Leasehold improvements-air ducts, dampers, chimney			2001	4,425		20	221	221	2,542	14
15	Electrical work - dialysis room			2005	4,024		20	201	201	2,110	15
16	Lockinvar burner			2005	3,584		20	179	179	1,882	16
17	Fence			2005	1,465		20	73	73	769	17
18	signs			2005	2,775		20	139	139	1,456	18
19	Exterior signs-electroical sork for signs			2003	1,575		20	79	79	865	19
20	Exterior signs-electroical sork for signs			2003	6,020		20	301	301	2,558	20
21	Plumbing for dialysis room			2003	5,540		10	277	277	3,044	21
22	Plumbing for dialysis room			2003	10,989		20	549	549	4,667	22
23	Install 7 doors			2003	3,433		20	172	172	1,462	23
24	Sealcoat parking lot			2003	3,000		20	150	150	1,275	24
25	Install vents in oxygen room			2003	2,061		20	103	103	1,136	25
26	Replace monitors and multiplexer for fire alarm			2003	1,890		20	94	94	1,033	26
27	Install fire alarm sensors			2003	9,517		20	476	476	4,046	27
28	Butterfly garden			2004	4,851		20	243	243	2,065	28
29	Install fence			2004	1,050		20	52	52	442	29
30	Install smoke dampers and motor			2004	3,300		20	165	165	1,402	30
31	Install carpeting			2004	56,444		20	2,822	2,822	23,989	31
32	Install fan			2004	3,218		20	161	161	1,368	32
33	Rebuild hoe water valves			2004	1,657		20	83	83	705	33
34	Install two doors.			2004	1,312		20	66	66	561	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

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	Replace wiring/PC board in elevator	2005	\$ 2,895	\$	10	\$ 289	\$ 289	\$ 2,168	37
38	Furnish and install new roof exhaust fan	2005	1,995		10	200	200	1,500	38
39	Sealcoat parking lot	2005	6,765		10	676	676	5,070	39
40	Install wiring for outdoor light post	2005	3,980		10	398	398	2,985	40
41	Install 18 new fire doors	2005	6,700		10	670	670	5,025	41
42	New hot water heater	2005	66,259		10	6,626	6,626	49,695	42
43	Install new amp and transfer switch on generator	2006	3,309		10	331	331	2,151	43
44	Wook laminent flooring for dining room	2006	12,206		10	1,221	1,221	7,936	44
45	Wiring for TB	2006	42,270		10	4,227	4,227	27,476	45
46	Interior sinage	2006	12,436		10	1,244	1,244	8,086	46
47	Vinyl & Wood flooring & scored ceiling tile	2007	64,390		10	6,439	6,439	35,414	47
48	Purchase and installation of central A/C system	2007	73,513		10	7,351	7,351	40,431	48
49	Replacement doors	2007	2,622		10	262	262	1,441	49
50	Purchase and installation of Trane Compressor	2007	31,600		10	3,160	3,160	17,380	50
51	Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283		10	428	428	2,354	51
52	Install Cabinets & Hardware	2008	5,775		10	578	578	2,601	52
53	Repair floor drain	2008	4,975		10	498	498	2,241	53
54	Cabinets	2008	9,254		10	925	925	4,163	54
55	Countertops & Cabinets	2008	17,157		10	1,716	1,716	7,722	55
56	Electrical outlets & lighting installation	2008	2,953		10	295	295	1,328	56
57	Install doors for buffet dining & nourishment room bar	2008	3,695		10	370	370	1,665	57
58	Patio & Seating Wall	2008	7,744		10	774	774	3,483	58
59	Parking Lot & Sidewalk Repairs	2008	9,243		10	924	924	4,158	59
60	Furnish & install motor & starter for A/C system	2008	2,585		10	259	259	1,165	60
61	Repair leak in hot water storage tank	2008	2,994		10	299	299	1,346	61
62	1st floor buffet cabinets and countertops	2009	48,761		10	4,876	4,876	17,066	62
63	Counter tops and cabinets for hamilton and beauty salon	2009	4,843		10	484	484	1,694	63
64	Concrete & foundation for trash enclosure	2009	26,051		10	2,605	2,605	9,118	64
65	Electrical work beauty salon	2009	2,533		10	253	253	886	65
66	Canopy sprinkler	2009	7,040		10	704	704	2,464	66
67	Labor and material for repair of chiller fence	2009	2,700		10	270	270	945	67
68	Replace sidewalk lights	2009	2,600		10	260	260	910	68
69	Limestone and asphalt work for new trash enclosure	2009	8,870		20	444	444	1,554	69
70	TOTAL (lines 4 thru 69)		\$ 10,570,859	\$		\$ 305,014	\$ 305,014	\$ 4,561,825	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 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		\$ 10,570,859	\$		\$ 305,014	\$ 305,014	\$ 4,561,825	1
2	Work on temperature system	2009	2,574		10	257	257	900	2
3									3
4	Cabinets, Brackets & Sneezeguards for Buffet	2010	76,804		10	7,680	7,680	19,200	4
5	Install Sink	2010	5,675		10	568	568	1,420	5
6	Dialysis Remodel-Electrical,carpentry and tile	2010	20,949		10	2,095	2,095	5,237	6
7	Lounge Nourishment room-electrical	2010	3,661		10	366	366	915	7
8	North Wing remodel-Flooring, electrical and plumbing	2010	33,132		10	3,313	3,313	8,283	8
9	Cabinets Activity Office	2010	6,972		10	697	697	1,743	9
10	Cabinets Restorative Office	2010	6,633		10	663	663	1,658	10
11	Elevator Repairs	2010	7,376		10	738	738	1,845	11
12	Dining Room-Frame ceiling, new smoke detectors	2010	5,339		10	534	534	1,201	12
13	Corridor Remodel - Wall paper removal, Paint, Carpet	2011	85,765		10	8,577	8,577	17,154	13
14	Handrails								14
15	Common Shower Remodel - Plumbing, Tile, Ceramic Floors, and painting	2011	84,930		10	8,493	8,493	16,986	15
16									16
17	Resident Room Remodel - Ceramic Tile floor, crown mould, painting	2011	73,907		10	7,391	7,391	14,782	17
18									18
19	DON Office Remodel - New Vinyl floor, and Painting	2011	8,340		10	834	834	1,668	19
20	Private Dining Remodel - new vinyl floor and painting	2011	8,493		10	849	849	1,698	20
21	Chiller Repair	2011	3,633		10	363	363	726	21
22	Soffit Repair	2011	3,360		10	336	336	672	22
23	Installation of Build in Speaker System	2011	6,135		10	614	614	1,228	23
24	Repair to the firewall	2011	3,262		10	326	326	652	24
25	Install new Fire Dampers in Building	2012			10	5,774	5,774	5,774	25
26									26
27									27
28									28
29									29
30									30
31									31
32	Cuurent Book Depreciation			99,795			(99,795)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,017,799	\$ 99,795		\$ 355,482	\$ 255,687	\$ 4,665,567	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	\$737,011	\$69,544	\$69,544		5-10 yrs	\$377,554	71
72	Current Year Purchases	8,153	408	408		10 yrs	408	72
73	Fully Depreciated Assets	323,203				5-10 yrs	323,203	73
74	Alloc. Bldg Co. & Mmgt Co.	963,824		9,152	9,152	5-7 yrs	963,824	74
75	TOTALS	\$2,032,191	\$69,952	\$79,104	\$9,152		\$1,664,989	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)	\$13,329,590	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$169,747	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$434,586	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$264,839	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$6,330,556	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	Working on Residents Rooms	\$19,956	92
93			93
94			94
95		\$19,956	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				144,858			6
7	TOTAL				\$ 144,858			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: \$ 166,201
- Description: See 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-Naperville
0041285
12/31/12

Schedule 14 A

Schedule 14A

XII. Rental Costs
Line 16 - Description

Copier	19,797
Medical Equipment	65,620
Mattress & Beds	66,944
Postage Meter	1,985
Management Co.	<u>11,855</u>
Total	<u><u>166,201</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.)

12345678													
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	10A(1,2)	7053	hrs	\$	277,269		\$	7,053	\$	277,269	1	
2	Licensed Speech and Language Development Therapist	10A(1,2)	2411	hrs		111,833			2,411		111,833	2	
3	Licensed Recreational Therapist			hrs								3	
4	Licensed Physical Therapist	10A(1,2)	12193	hrs		472,527			11,336	12,193	483,863	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					345,683		345,683	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs								10	
11	Academic Education			hrs								11	
12	Other (specify): <u>Dialysis</u>	39(1)	3652			80,120			3,652		80,120	12	
13	Other (specify): <u>Oxygen</u>	39(2)							81,456		81,456	13	
14	TOTAL				\$	941,749		\$	438,475	25,309	\$	1,380,224	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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 16,181	\$ 16,181	1
2	Cash-Patient Deposits	32,006	32,006	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,026,537	4,026,537	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	253,224	253,224	6
7	Other Prepaid Expenses	4,872	4,872	7
8	Accounts Receivable (owners or related parties)	1,724,053	1,724,053	8
9	Other(specify): See Schedule 17A		91,101	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,056,873	\$ 6,147,974	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,021,912	1,153,877	15
16	Equipment, at Historical Cost	1,068,367	2,032,191	16
17	Accumulated Depreciation (book methods)	(1,134,982)	(6,330,556)	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	19,956	19,956	22
23	Other(specify): Mortgage Costs		114,037	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 975,253	\$ 7,133,027	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,032,126	\$ 13,281,001	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 831,564	\$ 831,564	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	16,624	16,624	28
29	Short-Term Notes Payable	494,148	494,148	29
30	Accrued Salaries Payable	501,111	501,111	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		142,000	32
33	Accrued Interest Payable	837	837	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	196,338	196,338	36
37	See Sch 17A	5,972,154	5,972,154	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,012,776	\$ 8,154,776	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		16,057,398	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Note Payable-Shareholders			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 16,057,398	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,012,776	\$ 24,212,174	46
47	TOTAL EQUITY(page 18, line 24)	\$ (980,650)	\$ (10,931,173)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,032,126	\$ 13,281,001	48

*(See instructions.)

Butterfield Health Care II, Inc.
Meadowbrook Manor-Naperville
0041285
12/31/12

Schedule 17C

XV. Balance Sheet

	Operating	After Consolidation
A. Current Assets		
Line 9 -Other		
Real estate tax escrow		81,222
Mortgage Insurance escrow		9,879
	-	91,101

		After
C. Current Liabilities	Operating	Consolidation
Line 36 -Other Current Liabilities		
Accrued - Payroll Taxes	30,977	30,977
Wage Garnishment	119	119
Resident Credit Balance	165,242	165,242
	196,338	196,338

C. Current Liabilities	Operating	After Consolidation
------------------------	-----------	---------------------

Line 37 -Other Current Liabilities

Other Deposits	386	386
Due From/To Bolingbrook	140,787	140,787
Due From/To BHC Construction	5,106	5,106
Due From/To BHC VIII	22,511	22,511
Accrued - Rent	5,825,490	5,825,490
N/P - State	2,554	2,554
	<u>5,996,834</u>	<u>5,996,834</u>

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,393,621)	1
2	Restatements (describe):		2
3	Rounding		3
4	Year end adjustments Assessment Tax Revenue & Exp	711,728	4
5	Year end adjustments Repairs & Maint.	(5,683)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (687,576)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,206,926	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	(1,500,000)	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)	\$ (293,074)	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)	\$ (980,650)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor-Naperville# 0041285Report 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	\$ 15,857,121	1
2	Discounts and Allowances for all Levels	(388,984)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,468,137	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,826,447	6
7	Oxygen	187,309	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,013,756	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	5,319	13
14	Non-Patient Meals	1,478	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	339,827	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,375	19
20	Radiology and X-Ray	24,939	20
21	Other Medical Services	259,491	21
22	Laundry	10,267	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 646,696	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	41,255	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 41,255	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	61	28
28a	Vending Income	105	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 166	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,170,010	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,222,763	31
32	Health Care	7,146,378	32
33	General Administration	3,065,745	33
	B. Capital Expense		
34	Ownership	3,104,676	34
	C. Ancillary Expense		
35	Special Cost Centers	823,635	35
36	Provider Participation Fee	599,887	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,963,084	40
41	Income before Income Taxes (line 30 minus line 40)**	1,206,926	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,206,926	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	2,008	2,080	\$ 119,769	\$ 57.58	1
2	Assistant Director of Nursing	1,968	2,080	85,945	41.32	2
3	Registered Nurses	55,034	58,932	1,716,567	29.13	3
4	Licensed Practical Nurses	32,015	33,575	881,495	26.25	4
5	CNAs & Orderlies	147,470	155,930	1,914,630	12.28	5
6	CNA Trainees					6
7	Licensed Therapist	19,153	21,657	861,629	39.79	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	20,229	21,702	215,666	9.94	10
11	Social Service Workers	7,717	8,479	129,635	15.29	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	44,244	46,339	494,607	10.67	15
16	Dishwashers					16
17	Maintenance Workers	7,779	8,221	132,362	16.10	17
18	Housekeepers	30,746	31,813	295,745	9.30	18
19	Laundry	12,817	13,349	120,296	9.01	19
20	Administrator	1,560	1,805	58,564	32.45	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,568	15,979	246,829	15.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,952	2,160	35,346	16.36	31
32	Other Health Care See Sch 20A	33,350	36,793	659,938	17.94	32
33	Other(specify) Dialysis	3,455	3,652	80,120	21.94	33
34	TOTAL (lines 1 - 33)	436,065	464,546	\$ 8,049,143 *	\$ 17.33	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	432	\$ 18,792	1(3)	35
36	Medical Director	Monthly	30,000	9(3)	36
37	Medical Records Consultant	Monthly	4,608	10(3)	37
38	Nurse Consultant	626	25,020	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	318	12,700	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,496	11(3)	44
45	Social Service Consultant	47	2,851	12(3)	45
46	Other(specify) Quality Assurance	Monthly	19,048	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,471	\$ 115,515		49

C. CONTRACT NURSES

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

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

** See instructions.

Butterfield Health Care II, Inc.
Meadowbrook Manor-Naperville
0041285
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	6,245	6,645	81,523	12.27
Central Supply	1,814	2,118	25,173	11.89
Nursing Administration	11,078	12,722	274,166	21.55
Rehabilitation Nursing	5,094	5,289	146,405	27.68
Rehabilitation Aides	9,119	10,019	132,671	13.24
Total	33,350	36,793	659,938	17.94

STATE OF ILLINOIS

0041285

Report Period Beginning:

01/01/12

Ending:

12/31/12

Facility Name & ID Number

Meadowbrook Manor-Naperville

Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Patricia Stambaugh	Administrator	0	\$ 30,135
Felicia Meadows	Administrator	0	11,077
Kathy Sefcki	Administrator	0	17,352
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 58,564

B. Administrative - Other

Description	Amount
Management Fees (eliminated on Sch V, col. 7)	\$ 1,028,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$ 1,028,000

C. Professional Services

Vendor/Payee	Type	Amount
Rehab Management Systems	Billing Services	\$ 42,718
Innovative LTC Solutions	Billing Services	23,085
ADP Inc.	Payroll Services	20,372
Unemployment Consultants	Unemployment Consultant	1,620
Pathway Health Services	Professional Services	516
DuPage Medical Group, LTD	Professional Services	100
Cardiac Diagnostics	Professional Services	42
McGladrey, LLP	Accounting Services	16,425
Michael G Kaplan	Accounting Services	5,625
Polsinelli Shughart PC	Legal	31,753
Hamilton Thies & Lorch	Legal	475
Grabowski Law Center LLC	Collection	5,131
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 147,862

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 228,307
Unemployment Compensation Insurance	81,418
FICA Taxes	600,616
Employee Health Insurance	274,180
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401K	36,253
Other Employee Benefits	21,941
Employee Lab Test	7,956
Uniform Allowance	885
Medical Reimbursement	478
TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,252,034

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

Description	Line #	Amount
N/A		
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check (Indicate # of checks performed 158)	1,580
Patient Background Checks 38	1,064
Illinois Council Long Term Care	17,699
Less: COPE Fees	
Misc. Dues & Subscriptions	5,462
Misc. Licenses	6,817
Alloc. From Mgmt Co.	7,843
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 42,455

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	3,283
Allocated from Mgmt. Co.	579
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 3,862

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/12 to 12/31/12

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Total for Schedule 21A		0
Total (agree to Schedule V, line 19, column 3)		147,862
Allocation from MMN Partners	Accounting Fees	14,586
Allocation from Butterfield Health Care Group	Professional Services	21,047
Less: Disallowed legal fees Collections		(5,131)
Out of period legal		(5,041)
Total (agree to Schedule V, line 19, column 8)		173,323

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/12 to 12/31/12

SEMINAR EXPENSE

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS	LOCATION	FEE
02/24/12	Summit Professional Education	Geriatric Assessment Tools Seminar	Amanda Barlow	Occupational Therapist	Naperville, IL	179.00
04/20/12	CMC-Aspmn	Geriatric Pain Assessment	Vivian Salvador	DON	Lisle, IL	75.00
03/29/12	Healthcare Information Network	Quality Measures	Patricia Stamabaugh	Administrator	Schaumburg, IL	179.00
03/29/12	Healthcare Information Network	Quality Measures	Vivian Salvador	DON	Schaumburg, IL	179.00
03/29/12	Healthcare Information Network	Quality Measures	Al Mendoza	RN	Schaumburg, IL	179.00
05/08/12	Pesi Healthcare	Legal Aspect of Nursing Documentation	Patricia Stamabaugh	Administrator	Joliet, IL	179.00
07/09/12	Summit Professional Education	Geriatric Sensory Processing & Fall Prevention	Aimee Mushi	ADON	Naperville, IL	179.00
09/18/12	Healthcare Information Network	Food Services Sanitation Workshop	Nuvia Garcia	Cook	West Chicago, IL	205.00
09/18/12	Healthcare Information Network	Food Services Sanitation Workshop	Deicy Garcia	Cook	West Chicago, IL	205.00
08/16/12	Healthcare Information Network	Reducing Antipsychotic Meds	Vivian Salvador	DON	Schaumburg, IL	219.00
08/01/12	Illinois Council of Long Term Care	Understanding Your New Quality Measures	Ralph Ricana, Vinian Salvador	Administrator & DON	Oak Lawn, IL	210.00
09/05/12	N/A	The Ultimate One-Day Diabetes Course	Melvin Arbolado	Physical Therapy	Lisle, IL	189.00
11/08/12	ILOTA	ILOTA 2012 State Conference	Ruth Pnllilio	Occupational Therapist	Lisle, IL	70.00
10/14/12	Cynthia Chow	Dietary Seminar	KC Karath	Assistant Administrator	Chicago, IL	110.00
10/12/12	Cynthia Chow	Dietary Seminar	Pat Spoonmore	Dietary Tech	Chicago, IL	110.00
12/13/12	Pesi Healthcare	Cognitive Communication	Tina Disha	Activity Director	Oak Park, IL	179.99

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/12 to 12/31/12

SEMINAR EXPENSE

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS	LOCATION	FEE
12/06/12	Health Professions Institue	Alzheimers Disease Practical Use	Julie Polachira	Social Services	Elk Grove Village, Il	258.00
11/08/12	Healthcare Information	Stroke Recovery	Caeyn	Physical Therapy	Schaumburg, Il	199.00
08/16/12	Healthcare Information Network	Reduce Antipsychotic Meds	Vinian Salvsdor	DON	Schaumburg, Il	179.00
TOTAL						3,282.99

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		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

(1)	Are nursing employees (RN,LPN,NA) represented by a union?	<u>No</u>	(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?	<u>Yes</u>
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.	<u>Yes</u> <u>IL CLTC-\$17,699</u>	(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? <u>No</u> 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.	
(3)	Did the nursing home make political contributions or payments to a political action organization? <u>Yes</u> If YES, have these costs been properly adjusted out of the cost report? <u>Yes</u>		(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>N/A</u> Has any meal income been offset against related costs? <u>Yes</u> Indicate the amount. \$ <u>1,478</u>	
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? <u>N/A</u>		(16)	Travel and Transportation	
(5)	Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>10 yrs</u>		a.	Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation.	
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>88,601</u> Line <u>10(2)</u>		b.	Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ <u>N/A</u>	
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation.		c.	What percent of all travel expense relates to transportation of nurses and patients? <u>N/A</u>	
(8)	Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. <u>N/A</u>		d.	Have vehicle usage logs been maintained? <u>Adequate records have been maintained.</u>	
(9)	Are you presently operating under a sublease agreement? YES <u>X</u> NO		e.	Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u>	
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. <u>N/A</u>		f.	Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>N/A</u>	
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>599,887</u> This amount is to be recorded on line 42 of Schedule V.		g.	Does the facility transport residents to and from day training? <u>No</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>N/A</u>	
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>No</u> If YES, attach an explanation of the allocation.		(17)	Has an audit been performed by an independent certified public accounting firm? <u>No</u> Firm Name: <u>N/A</u>	
			(18)	Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? <u>Yes</u>	
			(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? <u>Yes</u> 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	494,607	48,340	18,792	561,739	0	561,739	-105	561,634
2. Food Purchase	0	497,005	0	497,005	0	497,005	195	497,200
3. Housekeeping	295,745	77,409	0	373,154	0	373,154	0	373,154
4. Laundry	120,296	64,639	0	184,935	0	184,935	0	184,935
5. Heat and Other Utilities	0	0	258,960	258,960	0	258,960	3,370	262,330
6. Maintenance	132,362	23,501	191,107	346,970	0	346,970	73,751	420,721
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,043,010	710,894	468,859	2,222,763	0	2,222,763	77,211	2,299,974
9. Medical Director	0	0	30,000	30,000	0	30,000	27,603	57,603
10. Nursing & Medical Records	5,413,690	402,567	48,676	5,864,933	0	5,864,933	16,782	5,881,715
10a. Therapy	861,629	11,336	12,700	885,665	0	885,665	0	885,665
11. Activities	215,666	15,132	2,496	233,294	0	233,294	0	233,294
12. Social Services	129,635	0	2,851	132,486	0	132,486	23,028	155,514
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	6,620,620	429,035	96,723	7,146,378	0	7,146,378	67,413	7,213,791
17. Administrative	58,564	0	1,028,000	1,086,564	0	1,086,564	-897,997	188,567
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	147,862	147,862	0	147,862	25,461	173,323
20. Fees, Subscriptions & Promotion	0	0	41,095	41,095	0	41,095	1,360	42,455
21. Clerical & General Office	246,829	40,149	65,928	352,906	0	352,906	396,453	749,359
22. Employee Benefits & Payroll	0	0	1,252,034	1,252,034	0	1,252,034	0	1,252,034
23. Inservice Training & Education	0	0	4,822	4,822	0	4,822	386	5,208
24. Travel and Seminar	0	0	3,283	3,283	0	3,283	579	3,862
25. Other Admin. Staff Trans	0	0	858	858	0	858	8,402	9,260
26. Insurance-Prop.Liab.Malpractice	0	0	176,321	176,321	0	176,321	105,548	281,869
27. Other (specify)*	0	0	0	0	0	0	100,189	100,189
28. Total General Adminis	305,393	40,149	2,720,203	3,065,745	0	3,065,745	-259,619	2,806,126
29. Total General Administrative	7,969,023	1,180,078	3,285,785	12,434,886	0	12,434,886	-114,995	12,319,891
30. Depreciation	0	0	169,747	169,747	0	169,747	264,839	434,586
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	97,839	97,839	0	97,839	527,721	625,560
33. Real Estate	0	0	0	0	0	0	243,778	243,778

34. Rent - Facility & Grounds	0	0	2,682,744	2,682,744	0	2,682,744	-2,537,886	144,858
35. Rent - Equipment & Vehicles	0	0	154,346	154,346	0	154,346	11,855	166,201
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	3,104,676	3,104,676	0	3,104,676	-1,489,693	1,614,983
38. Medically Necessary T	0	0	5,114	5,114	0	5,114	0	5,114
39. Ancillary Service Cent	80,120	427,139	0	507,259	0	507,259	0	507,259
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	599,887	599,887	0	599,887	0	599,887
43. Other (specify):*	0	0	311,262	311,262	0	311,262	-311,262	0
44. Total Special Cost Ce	80,120	427,139	916,263	1,423,522	0	1,423,522	-311,262	1,112,260
45. Grand Total	8,049,143	1,607,217	7,306,724	16,963,084	0	16,963,084	-1,915,950	15,047,134

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	16,181	16,181
2. Cash - Patient Deposits	32,006	32,006
3. Accounts & Notes Recievable	4,026,537	4,026,537
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	253,224	253,224
7. Other Prepaid Expenses	4,872	4,872
8. Accounts Receivable-Owner/Related Party	1,724,053	1,724,053
9. Other (specify):	0	91,101
10. Total current assets	6,056,873	6,147,974
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	279,600
14. Buildings, at Historical Cost	0	9,863,922
15. Leasehold Improvements, Historical Cost	1,021,912	1,153,877
16. Equipment, at Historical Cost	1,068,367	2,032,191
17. Accumulated Depreciation (book methods)	-1,134,982	-6,330,556
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):	19,956	19,956
23. other (specify):	0	114,037
24. Total Long-Term Assets	975,253	7,133,027
25. Total Assets	7,032,126	13,281,001
CURRENT LIABILITIES		
26. Accounts Payable	831,564	831,564
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	16,624	16,624
29. Short-Term Notes Payable	494,148	494,148
30. Accrued Salaries Payable	501,111	501,111
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	142,000
33. Accrued Interest Payable	837	837
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	196,338	196,338

37. Other Current Liabilities (specify):	5,972,154	5,972,154
38. Total Current Liabilities	8,012,776	8,154,776
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	16,057,398
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	16,057,398
46.Total Liabilities	8,012,776	24,212,174
47.Total Equity	-980,650	-10,931,173
48.Total Liabilities and Equity	7,032,126	13,281,001

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	15,857,121
2. Discounts and Allowances for all Levels	-388,984
Subtotal - Inpatient Care	15,468,137
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,826,447
7. Oxygen	187,309
Subtotal - Anciliary Revenue	2,013,756
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	5,319
14. Non-Patient Meals	1,478
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	339,827
18. Sale of Supplies to Non-Patients	0
19. Laboratory	5,375
20. Radiology and X-Ray	24,939
21. Other Medical Services	259,491
22. Laundry	10,267
Subtotal - Other Operating Revenue	646,696
24. Contributions	0
25. Interest and Other Investments Income	41,255
Subtotal - Non-Operating Revenue	41,255
27. Other Revenue (specify):	61
28. Other Revenue (specify):	105
Subtotal - Other Revenue	166
30. Total Revenue	18,170,010
31. General Services	2,222,763
32. Health Care	7,148,296
33. General Administration	3,063,827
34. Ownership	3,104,676

35. Special Cost Centers	823,635
35. Provider Participation Fee	599,887
37. Other	0
40. Total Expenses	16,963,084
41. Income Before Income Taxes	1,206,926
42. Income Taxes	0
43. Net Income or Loss for the Year	1,206,926