

		FOR BHF USE					

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

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

I. IDPH License ID Number: <u>0044602</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Oak Park Healthcare Center</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/12</u> to <u>12/31/12</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>625 North Harlem</u> <u>Oak Park</u> <u>60302</u>																									
Number City Zip Code																									
County: <u>Cook</u>																									
Telephone Number: <u>(708) 848 - 5966</u> Fax # <u>(708) 848 - 1257</u>																									
HFS ID Number: _____		<table><tr><td rowspan="2">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) _____	(Title) _____	(Signed) _____	(Date) _____														
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	(Date) _____																								
Paid Preparer	(Type or Print Name) _____																								
	(Title) _____																								
	(Signed) _____																								
	(Date) _____																								
Date of Initial License for Current Owners: <u>11/01/99</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☒ Limited Liability Co.	_____		☐ Trust			☐ Other _____	
☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL																							
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	☒ Limited Liability Co.	_____																							
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:																									
Name: <u>Edward N. Slack, CPA</u> Telephone Number: <u>(847) 628 - 8796</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Oak Park Healthcare Center

0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds <u>N/A</u>					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>204</u>	Skilled (SNF)	<u>204</u>	<u>74,664</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>204</u>	TOTALS	<u>204</u>	<u>74,664</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>41,510</u>	<u>520</u>	<u>5,359</u>	<u>47,389</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>41,510</u>	<u>520</u>	<u>5,359</u>	<u>47,389</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.47%

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/01/99

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/01/99 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 204 and days of care provided 4,715

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

Facility Name & ID Number Oak Park Healthcare Center # 0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 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	247,070	53,738	18,845	319,653		319,653	(3,858)	315,795			1
2	Food Purchase		281,581		281,581		281,581	141	281,722			2
3	Housekeeping	294,980	50,611		345,591		345,591	472	346,063			3
4	Laundry	41,346	25,170		66,516		66,516		66,516			4
5	Heat and Other Utilities			162,162	162,162		162,162	682	162,844			5
6	Maintenance	66,867		149,217	216,084		216,084	9,013	225,097			6
7	Other (specify):* See Supplemental	30,086			30,086		30,086	1,160	31,246			7
8	TOTAL General Services	680,349	411,100	330,224	1,421,673		1,421,673	7,610	1,429,283			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	3,049,621	31,755	6,812	3,088,188		3,088,188	(96)	3,088,092			10
10a	Therapy	66,252			66,252		66,252		66,252			10a
11	Activities	101,867	28,221		130,088		130,088		130,088			11
12	Social Services	103,187	3,843		107,030		107,030		107,030			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	3,320,927	63,819	18,812	3,403,558		3,403,558	(96)	3,403,462			16
	C. General Administration											
17	Administrative	218,675			218,675		218,675	16,583	235,258			17
18	Directors Fees											18
19	Professional Services			451,799	451,799		451,799	(274,511)	177,288			19
20	Dues, Fees, Subscriptions & Promotions			16,427	16,427		16,427	(4,280)	12,147			20
21	Clerical & General Office Expenses	133,770	30,119	1,025,801	1,189,690		1,189,690	(891,608)	298,082			21
22	Employee Benefits & Payroll Taxes			938,361	938,361		938,361	(1,515)	936,846			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,470	4,470		4,470	219	4,689			24
25	Other Admin. Staff Transportation			24,517	24,517		24,517	(4,170)	20,347			25
26	Insurance-Prop.Liab.Malpractice			226,524	226,524		226,524	964	227,488			26
27	Other (specify):* See Supplemental							27,158	27,158			27
28	TOTAL General Administration	352,445	30,119	2,687,899	3,070,463		3,070,463	(1,131,160)	1,939,303			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,353,721	505,038	3,036,935	7,895,694		7,895,694	(1,123,646)	6,772,048			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security	30,086		
Allocation - Extended Care Consulting: Emp. Ben.			1,160
Total	30,086	-	1,160
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Allocation - Extended Care Consulting: Emp. Ben.			27,158
Total	-	-	27,158

Page 3 Supplemental Schedule - Other Admin. Staff Transportation

IL478-2471

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			26,488	26,488		26,488	127,422	153,910			30
31	Amortization of Pre-Op. & Org.							20,887	20,887			31
32	Interest			534,338	534,338		534,338	392,620	926,958			32
33	Real Estate Taxes			641,536	641,536		641,536	(32,175)	609,361			33
34	Rent-Facility & Grounds			1,177,901	1,177,901		1,177,901	(931,000)	246,901			34
35	Rent-Equipment & Vehicles			11,625	11,625		11,625	1,055	12,680			35
36	Other (specify):* See Supplement											36
37	TOTAL Ownership			2,391,888	2,391,888		2,391,888	(421,191)	1,970,697			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		524,747	459,828	984,575		984,575	(7,357)	977,218			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			371,088	371,088		371,088		371,088			42
43	Other (specify):* See Supplement	46,157			46,157		46,157	(46,157)				43
44	TOTAL Special Cost Centers	46,157	524,747	830,916	1,401,820		1,401,820	(53,514)	1,348,306			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,399,878	1,029,785	6,259,739	11,689,402		11,689,402	(1,598,352)	10,091,050			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
-------------	----------	----------	-------

Line 36 Detailed

Total

-

-

-

Line 43 Detailed

Non-Allowable

46,157

Total

46,157

-

-

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				4
5	Telephone, TV & Radio in Resident Rooms	(32)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,101)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(331)	02		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	(28,745)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(945,679)	21		24
25	Fund Raising, Advertising and Promotional	(7,857)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(234,631)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,218,376)		\$	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)	(379,976)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (379,976)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,598,352)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty Income	\$ (34)	10	1
2	Other Income	(200)	21	2
3	Bank Charges	(18,509)	21	3
4	Theft Loss	(3,169)	21	4
5	Collections	(900)	21	5
6	Other Expense	(2,500)	21	6
7	Non-Allowable Salary	(46,157)	43	7
8	Non-Allowable Other Staff Transportation	(4,987)	25	8
9	Non-Allowable Legal	(123,836)	19	9
10	RE Tax Refund Adjustment	(34,338)	33	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
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31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(234,631)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oak Park Healthcare Center# 0044602

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	247	0	0	(4,105)	0	0	0	0	0	(3,858)	1
2	Food Purchase	(331)	0	472	0	0	0	0	0	0	0	0	141	2
3	Housekeeping	0	0	472	0	0	0	0	0	0	0	0	472	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	682	0	0	0	0	0	0	0	0	682	5
6	Maintenance	0	0	2,701	6,312	0	0	0	0	0	0	0	9,013	6
7	Other (specify):*	0	0	0	1,160	0	0	0	0	0	0	0	1,160	7
8	TOTAL General Services	(331)	0	4,574	7,472	0	(4,105)	0	0	0	0	0	7,610	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(34)	0	0	0	0	(62)	0	0	0	0	0	(96)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(34)	0	0	0	0	(62)	0	0	0	0	0	(96)	16
	C. General Administration													
17	Administrative	0	0	2,918	13,665	0	0	0	0	0	0	0	16,583	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(123,836)	0	(150,675)	0	0	0	0	0	0	0	0	(274,511)	19
20	Fees, Subscriptions & Promotions	(7,857)	0	3,577	0	0	0	0	0	0	0	0	(4,280)	20
21	Clerical & General Office Expenses	(999,734)	0	12,211	95,915	0	0	0	0	0	0	0	(891,608)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(1,515)	0	0	0	0	0	0	0	(1,515)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	219	0	0	0	0	0	0	0	0	219	24
25	Other Admin. Staff Transportation	(4,987)	0	817	0	0	0	0	0	0	0	0	(4,170)	25
26	Insurance-Prop.Liab.Malpractice	0	0	964	0	0	0	0	0	0	0	0	964	26
27	Other (specify):*	0	0	0	27,158	0	0	0	0	0	0	0	27,158	27
28	TOTAL General Administration	(1,136,414)	0	(129,969)	135,223	0	0	0	0	0	0	0	(1,131,160)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,136,779)	0	(125,395)	142,695	0	(4,167)	0	0	0	0	0	(1,123,646)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Oak Park Healthcare Center # 0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	120,564	6,858	0	0	0	0	0	0	0	0	127,422	30
31	Amortization of Pre-Op. & Org.	0	20,887	0	0	0	0	0	0	0	0	0	20,887	31
32	Interest	(1,101)	389,456	4,265	0	0	0	0	0	0	0	0	392,620	32
33	Real Estate Taxes	(34,338)	0	2,163	0	0	0	0	0	0	0	0	(32,175)	33
34	Rent-Facility & Grounds	0	(931,000)	0	0	0	0	0	0	0	0	0	(931,000)	34
35	Rent-Equipment & Vehicles	0	0	1,055	0	0	0	0	0	0	0	0	1,055	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(35,439)	(400,093)	14,341	0	0	0	0	0	0	0	0	(421,191)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	(1,882)	(706)	(19)	(4,750)	0	0	(7,357)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(46,157)	0	0	0	0	0	0	0	0	0	0	(46,157)	43
44	TOTAL Special Cost Centers	(46,157)	0	0	0	0	(1,882)	(706)	(19)	(4,750)	0	0	(53,514)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,218,376)	(400,093)	(111,054)	142,695	0	(6,049)	(706)	(19)	(4,750)	0	0	(1,598,352)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 931,000	Harlem Real Estate, LLC	100.00%	\$ 120,564	\$ (931,000)	1
2	V	30	Depreciation		Harlem Real Estate, LLC	100.00%	20,887	120,564	2
3	V	31	Amortization		Harlem Real Estate, LLC	100.00%	389,456	20,887	3
4	V	32	Interest		Harlem Real Estate, LLC	100.00%	403,989	389,456	4
5	V	33	Real Estate Taxes	403,989	Harlem Real Estate, LLC	100.00%			5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,334,989			\$ 934,896	\$ * (400,093)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Oak Park Healthcare Center

0044602

Report Period Beginning:

01/01/12

Ending:

12/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Eric Rothner	90.00%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Rothner Family Grandchildren Trust	10.00%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3			Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	5
6			Lakewood Nursing and Rehab	Plainfield, IL	Rothner Vents	Evanston, IL	Vent. Rental	6
7			Lemont Nursing and Rehab	Lemont, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supplies	8
9			Rainbow Beach Nursing Center	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			Sheridan Shores	Chicago, IL				10
11			Snow Vally Nursing and Rehab	Lisle, IL	Harlem			11
12			South Suburban Rehabilitation Center	Chicago, IL	Real Estate, LLC	Oak Park, IL	Bldg. Company	12
13			Tri-State Nursing and Rehab	Lansing, IL				13
14			Wheaton Care Center	Wheaton, IL				14
15			Boulevard Care Nursing and Rehab	Chicago, IL				15
16			Countryside Nursing and Rehab	Dolton, IL				16
17			Hillcrest Nursing and Rehab	Joliet, IL				17
18			Oak Park Healthcare Center	Oak Park, IL				18
19			Park House Nursing and Rehab	Chicago, IL				19
20			Timber Point Healthcare Center	Camp Point, IL				20
21			Prairie Village Healthcare Center	Jacksonville, IL				21
22			Dyer Nursing and Rehab	Dyer, IN				22
23			Lake County Nursing and Rehab	East Chicago, IN				23
24			Sebos Nursing and Rehab	Holbart, IN				24
25			Sheffield Manor Nursing Center	Indianapolis, IN				25
26			McKinley Health Care Center	Canton, OH				26
27			Homestead Nursing and Rehab	Lincoln, NE				27
28			Lancaster Manor	Lincoln, NE				28
29			Golden Plaines	Hutchinson, KS				29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 247	\$ 247	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	472	472	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	472	472	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	682	682	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	2,701	2,701	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	2,918	2,918	20
21	V	19	Professional Fees	154,800	Extended Care Consulting, LLC	100.00%	4,125	(150,675)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,577	3,577	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	12,211	12,211	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	219	219	24
25	V	25	Other Staff Admin. Transport.		Extended Care Consulting, LLC	100.00%	817	817	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	964	964	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	6,858	6,858	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	4,265	4,265	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	2,163	2,163	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	1,055	1,055	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			\$ 154,800			\$ 43,746	\$ * (111,054)	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	06	Maintenance	\$	Extended Care Consulting, LLC	100.00%	\$ 6,312	\$ 6,312	15
16	V	06	Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	1,160	1,160	17
18	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%			18
19	V	10	Nursing		Extended Care Consulting, LLC	100.00%			19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	13,665	13,665	20
21	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	95,915	95,915	21
22	V	21	Office and Clerical	19,583	Extended Care Consulting, LLC	100.00%	19,583		22
23	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	20,133	20,133	23
24	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	7,025	7,025	24
25	V	22	Employee Benefits	1,515	Extended Care Consulting, LLC	100.00%		(1,515)	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			\$ 21,098			\$ 163,793	\$ * 142,695	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Health Insurance	\$ 137,122	CCS VEBA	100.00%	\$ 137,122	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 137,122			\$ 137,122	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	\$ 14,663	Care Centers Health Systems, Inc.	100.00%	\$ 10,558	\$ (4,105)	15
16	V	10	Nursing	221	Care Centers Health Systems, Inc.	100.00%	159	(62)	16
17	V	39	Ancillary	6,722	Care Centers Health Systems, Inc.	100.00%	4,840	(1,882)	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 21,606			\$ 15,557	\$ * (6,049)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary	\$ 405,088	Tricare Rehab	100.00%	\$ 404,382	\$ (706)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 405,088			\$ 404,382	\$ * (706)	39

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary	\$ 2,120	Reliable Medical of the Midwest, LLC	100.00%	\$ 2,101	\$ (19)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,120			\$ 2,101	\$ * (19)	39

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary	\$ 8,340	Vent Lease, LLC	100.00%	\$ 3,590	\$ (4,750)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 8,340			\$ 3,590	\$ * (4,750)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center # 0044602 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	Adam Vales	Relative	Clerical	0	See Attached	0.91	2.23%	Alloc. Sal	\$ 1,664	21 - 07	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,664		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center # 0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(847) 491 - 9565

Ending: 12/31/12

(847) 491 - 9565

Facility Name & ID Number Oak Park Healthcare Center # 0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization CCS VEBA
Street Address 2201 Main Street
City / State / Zip Code Evanston, Illinois 60202
Phone Number (847) 905 - 3000
Fax Number (847) 491 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	22	Health Insurance	Direct Allocation	1	\$ 137,122	\$	1	\$ 137,122	1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$ 137,122	\$		\$ 137,122	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center # 0044602 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization Care Centers Health Systems, Inc.
Street Address 200 Howard Avenue #246
City / State / Zip Code Des Plaines, Illinois 60018
Phone Number (224) 612 - 5662
Fax Number ()

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	1	Dietary	Profit Margin %	167,706	21	\$ 120,751	\$	14,663	\$ 10,558	1
2	10	Nursing	Profit Margin %	4,037	21	2,907		221	159	2
3	39	Ancillary	Profit Margin %	177,899	21	128,090		6,722	4,840	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 251,748	\$		\$ 15,557	25

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 12/31/12

(708) 449 - 9700

Ending: 12/31/12

()

Ending: 12/31/12

(847) 905 - 4040

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
	Working Capital												
6	HFG	X		Line of Credit								775,177	6
7	Hunger Management	X		Line of Credit								123,765	7
8	Vent Lease, LLC	X		Remodeling								6,059	8
9	TOTAL Facility Related						\$				\$	905,001	9
	B. Non-Facility Related*												
10	CMS		X	Overpayments								18,793	10
11	Alloc. - Extended Care	X										4,265	11
12													12
13	Interest Income		X									(1,101)	13
14	TOTAL Non-Facility Related						\$				\$	21,957	14
15	TOTALS (line 9+line14)						\$				\$	926,958	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line # N/A

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

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

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.				\$	555,446	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.)				\$	579,289	2		
3. Under or (over) accrual (line 2 minus line 1).				\$	23,843	3		
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	605,983	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.)				\$	13,873	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 \$ 54,804 For 2008 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(34,338)	6		
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	609,361	7		
Real Estate Tax History:								
Real Estate Tax Bill for Calendar Year:		2007	379,379	8				
		2008	523,106	9				
		2009	493,465	10				
		2010	516,064	11				
		2011	577,126	12				
2012 Real Estate Tax Accrual = \$577,126 * 1.05 = \$605,983							13	FROM R. E. TAX STATEMENT FOR 2011 \$ 13
Extended Care Consulting, LLC (Allocation) - \$2,163							14	PLUS APPEAL COST FROM LINE 5 \$ 14
The opening real estate accrual was modified based on prior year estimates and purchase of building in 2012.							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.

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Oak Park Healthcare Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044602

CONTACT PERSON REGARDING THIS REPORT Edward N. Slack

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 16-07-106-004-0000	Long Term Care Facility	\$ 115,297.32	\$ 115,297.32
2. 16-07-106-005-0000	Long Term Care Facility	\$ 112,829.65	\$ 112,829.65
3. 16-07-106-022-0000	Long Term Care Facility	\$ 348,999.23	\$ 348,999.23
4. Allocation	Extended Care Consulting, LLC	\$ 127,119.67	\$ 1,718.78
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 704,245.87	\$ 578,844.98

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? X YES NO

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

C. Tax Bills

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

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

**Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 10 Supplemental Schedule

Vendor	Description	Amount
Appeal Costs		
Finkel, Martwick & Colson, P.C.	2008 Real Estate Taxes	13,873
Total - Line 5 Total		13,873
Refunds		
Cook County	2008 Real Estate Tax Refund	54,804
Total		54,804
Refund Adjustment		
Appeal Costs		13,873
Real Estate Tax Refund	54,804	
Appeal Costs	13,873	
Remainder	40,931	
1/2 of Remainder		20,465
Total - Line 6 Total		34,338

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 52,926

B. General Construction Type: Exterior Brick Frame 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).

N/A

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

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2012	\$ 343,148	1
2	Ext. Care Consult.			11,087	2
3	TOTALS			\$ 354,235	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center

0044602

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	204		2012		\$ 3,811,654	\$ 69,229	39	\$ 69,229	\$	\$ 69,229	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10		Harlem Real Estate, LLC - Site Improvements		2012	47,054	1,765	15	1,765		1,765	10
11											11
12		Various		1999	74,653						12
13		Various		2000	229,115						13
14		Various		2001	33,776						14
15		Various		2002	62,212						15
16		Various		2003	16,526						16
17		Various		2004	78,815						17
18		Various		2005	502,693						18
19		Various		2006	22,383						19
20		Various		2007	9,946						20
21		Elevator Power Unit, Roof Exhausts, Pipes and Kick Plates		2008	130,470						21
22		Doors, Sidelights, Electric, and Elevator Car Sill		2009	12,722						22
23		Carpeting		2010	3,197	116		116		349	23
24		Replace Water Heater		2010	8,161	297		297		866	24
25		Roto-Surcs		2010	5,665						25
26		A/C Startup Repair		2010	2,657						26
27		Annex A/C Repair		2010	3,344						27
28		Provide and Install 30 P-Tac Units for Annex Resident Rooms		2010	48,387	1,760		1,760		4,252	28
29		Replace Cable, Switchboard, Install 30 Circuits and Outlets		2010	53,000	1,927		1,927		4,658	29
30		Architect Fees - HVAC Renovations		2010	8,483	308		308		694	30
31		Architect Fees - HVAC Renovations		2010	16,500	600		600		1,350	31
32		30 Sleeves for P-Tac Units		2010	5,750						32
33		Elevator Repair		2010	2,818						33
34		New Circulating Pump for 3 A/C Split Systems		2011	5,201	1,040		1,040		1,647	34
35		New Boilers for Annex Building		2011	22,332	4,466		4,466		5,211	35
36		Install Circuits, Outlets, and Floodlights		2011	5,477	199		199		207	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Blinds - 1st, 2nd, and 3rd Floor Pavilion Day Rooms	2012	\$ 14,203	\$ 2,130		\$ 2,130	\$	\$ 2,130	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,237,194	\$ 83,837		\$ 83,837	\$	\$ 92,358	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 5,237,194	\$ 83,837		\$ 83,837	\$	\$ 92,358	1
2								2
3 Related Party Allocations - See Supplemental Schedules								3
4								4
5 Allocations - Extended Care Consulting	2007	160	8	20	8		48	5
6 Allocations - Extended Care Consulting	2009	96	5	20	5		19	6
7 Allocations - Extended Care Consulting	2010	937	47	20	47		141	7
8 Allocations - Extended Care Consulting	2011	337	17	20	17		34	8
9 Allocations - Extended Care Consulting	2012	111	6	20	6		6	9
10								10
11 Allocations - Extended Care Consulting / 2201 Main LLC	2002	15,279	392	39	392		4,032	11
12 Allocations - Extended Care Consulting / 2201 Main LLC	2002	12,621	1,153	10	1,153		10,392	12
13 Allocations - Extended Care Consulting / 2201 Main LLC	2003	14,674	1,359	10	1,359		12,247	13
14 Allocations - Extended Care Consulting / 2201 Main LLC	2005	739	79	10	79		502	14
15 Allocations - Extended Care Consulting / 2201 Main LLC	2009	133	7	10	7		27	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 TOTAL (lines 1 thru 33)		\$ 5,282,281	\$ 86,910		\$ 86,910	\$	\$ 119,806	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$22,837	\$3,271	\$3,271	\$	5 - 7	\$8,271	71
72	Current Year Purchases	49,186	10,374	10,374		5	10,374	72
73	Fully Depreciated Assets							73
74	See Supplemental	473,962	52,278	52,278			188,786	74
75	TOTALS	\$545,985	\$65,923	\$65,923	\$		\$207,431	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	Alloc. - Extended Care			5,384	1,077	1,077		5	5,384	77
78										78
79										79
80	TOTALS			\$5,384	\$1,077	\$1,077	\$		\$5,384	80

E. Summary of Care-Related Assets

		1 Reference	2 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)	\$6,187,885	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$153,910	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$153,910	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$332,621	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Oak Park Healthcare Center
Medicaid Cost Report
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Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Harlem Real Estate, LLC			
Prior			
Current	330,465	49,570	49,570
Total	330,465	49,570	49,570
Related Party 2 - Extended Care Consulting			
Prior	102,054	358	99,637
Current			
Total	102,054	358	99,637
Related Party 3 - Extended Care Consulting / 2201 Mail LLC			
Prior	4,231	423	4,182
Current			
Total	4,231	423	4,182
Related Party 4 - Extended Care Consulting - Matrix Software			
Prior	37,212	1,927	35,397
Current			
Total	37,212	1,927	35,397
Total	473,962	52,278	188,786

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Oak Park Building Partnership
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:		204	11/01/09	\$ 246,901			3
4	Additions							4
5								5
6								6
7	TOTAL		204		\$ 246,901			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 11,945 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Various	\$	\$ 735	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 735	21

10. Effective dates of current rental agreement:

Beginning
Ending

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 14 Supplemental Schedule - Building and Fixed Equipment

	Vendor	Description	Amount
Total			-

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Description	Amount
GE Capital	Copier	9,075
Johnson Water Conditioning		300
Mail Finance	Postage Meter	1,515
Alloc. - Extended Care Consulting		1,055
Total		11,945

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

12345678											
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 184,941	\$		\$ 184,941	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			55,226			55,226	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39 - 03	hrs			164,920			164,920	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39 - 02	# of prescrpts				261,902		261,902	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): See Supplemental	39 - 02					262,845		262,845	12	
13	Other (specify): See Supplemental	39 - 03				54,741			54,741	13	
14	TOTAL			\$		\$ 459,828	\$ 524,747		\$ 984,575	14	

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 16 Supplemental Schedule

Description	Supplies	Other
Ambulance		968
Feeding Tube and Supplements	1,760	
Food Pump	4,283	
Hospital Tests		
Laboratory		1,215
Low Pressure Mattresses	29,423	
Medical Supplies	175,692	
Other Services	5,065	14,816
Oxygen	35,481	
Radiology		456
Therapy and Rehab Supplies	5,850	
Wheelchairs and Walkers	2,689	
Medical Equipment		37,286
Prosthetics and Orthotics	1,097	
Ventilation Equipment and Supplies	1,505	
Total	262,845	54,741

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	\$	\$ 14,327	1
2	Cash-Patient Deposits	58,834	58,834	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 650,000)	1,750,334	1,750,334	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,437	69,437	6
7	Other Prepaid Expenses	56,781	56,781	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,935,386	\$ 1,949,713	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		383,148	13
14	Buildings, at Historical Cost		3,811,654	14
15	Leasehold Improvements, at Historical Cost	143,205	190,259	15
16	Equipment, at Historical Cost	113,758	444,223	16
17	Accumulated Depreciation (book methods)	(40,009)	(160,573)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental	47,200	5,715,928	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 264,154	\$ 10,384,639	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,199,540	\$ 12,334,352	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,019,446	\$ 2,019,446	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	44,166	44,166	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	176,164	176,164	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,758	9,758	31
32	Accrued Real Estate Taxes(Sch.IX-B)	605,983	605,983	32
33	Accrued Interest Payable		49,251	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	6,404,897	16,090,365	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,260,414	\$ 18,995,133	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	86,160	86,160	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 86,160	\$ 86,160	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,346,574	\$ 19,081,293	46
47	TOTAL EQUITY(page 18, line 24)	\$ (7,147,034)	\$ (6,746,941)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,199,540	\$ 12,334,352	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Total	-	-
Line 23 - Other Long Term Assets		
Construction in Progress	47,200	47,200
Loan Costs (Net of Amortization)		100,185
Business Enterprise Value		5,568,543
Total	47,200	5,715,928
Line 36 - Other Current Liabilities		
Due to Related Parties	6,404,897	16,090,365
Total	6,404,897	16,090,365
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (8,264,794)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (8,264,794)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,882,240)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	5,000,000	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)	\$ 1,117,760	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (7,147,034)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Oak Park Healthcare Center

0044602

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,590,160	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,590,160	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	84,379	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 84,379	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,101	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,101	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	131,522	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 131,522	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,807,162	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,421,673	31
32	Health Care	3,403,558	32
33	General Administration	3,070,463	33
	B. Capital Expense		
34	Ownership	2,391,888	34
	C. Ancillary Expense		
35	Special Cost Centers	1,030,732	35
36	Provider Participation Fee	371,088	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,689,402	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,882,240)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,882,240)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 5,630,428	44
45	Private Pay - Net Inpatient Revenue	73,795	45
46	Medicare - Net Inpatient Revenue	1,785,215	46
47	Other-(specify) <u>Hospice - Net Patient Service Revenue</u>	85,076	47
48	Other-(specify) <u>Insurance - Net Patient Service Revenue</u>	15,646	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,590,160	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 19 Supplemental Schedule

IL478-2471

Facility Name & ID Number Oak Park Healthcare Center# 0044602

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,022	2,162	\$ 91,728	\$ 42.43	1
2	Assistant Director of Nursing	1,898	2,184	82,244	37.66	2
3	Registered Nurses	17,916	19,190	615,844	32.09	3
4	Licensed Practical Nurses	37,488	40,371	1,025,000	25.39	4
5	CNAs & Orderlies	92,942	103,820	1,124,205	10.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,327	4,807	66,252	13.78	8
9	Activity Director	1,922	2,092	34,511	16.50	9
10	Activity Assistants	5,995	6,561	67,356	10.27	10
11	Social Service Workers	5,160	5,512	103,187	18.72	11
12	Dietician					12
13	Food Service Supervisor	1,979	2,160	38,925	18.02	13
14	Head Cook					14
15	Cook Helpers/Assistants	7,968	8,882	92,959	10.47	15
16	Dishwashers	10,822	12,099	115,186	9.52	16
17	Maintenance Workers	3,483	3,677	66,867	18.19	17
18	Housekeepers	23,394	26,557	294,980	11.11	18
19	Laundry	3,300	3,747	41,346	11.03	19
20	Administrator	2,155	2,241	136,596	60.95	20
21	Assistant Administrator	2,084	2,217	82,079	37.02	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,375	7,805	133,770	17.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,875	5,251	74,195	14.13	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	4,318	4,569	112,648	24.65	33
34	TOTAL (lines 1 - 33)	241,423	265,904	\$ 4,399,878 *	\$ 16.55	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		\$ 18,845	01 - 03	35
36	Medical Director		12,000	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		6,812	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 37,657		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

**Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Security	1,840	1,916	30,086
Nursing Staff Coordinator	1,838	2,013	36,405
Non-Allowable	640	640	46,157
Total	4,318	4,569	112,648

XIX. SUPPORT SCHEDULES							
A. Administrative Salaries		Ownership		D. Employee Benefits and Payroll Taxes		F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount
Clarence Boykin	Administrator	0	\$ 13,998	Workers' Compensation Insurance	\$ 95,815	IDPH License Fee	\$ 1,990
Helen Lacek	Administrator	0	122,598	Unemployment Compensation Insurance	229,283	Advertising: Employee Recruitment	
Richard Taylor	Asst. Admin.	0	82,079	FICA Taxes	346,872	Health Care Worker Background Check	3,881
				Employee Health Insurance	211,247	(Indicate # of checks performed)	
				Employee Meals		Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	11
				Pension	50,938	Licenses and Fees	2,688
				Other Employee Welfare	1,024	Advertising and Promotion	7,857
				Holiday Expense	1,667	Alloc. - Extended Care Consulting	3,577
TOTAL (agree to Schedule V, line 17, col. 1)							
(List each licensed administrator separately.)			\$ 218,675				
B. Administrative - Other							
Description			Amount				
			\$			Less: Public Relations Expense	()
						Non-allowable advertising	(7,857)
						Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$ 936,846	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 12,147
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	
Vendor/Payee	Type		Amount				Description
Extended Care Consulting	Home Office		\$ 154,800				Out-of-State Travel
Krupnic, Bokar & Kagda	Accounting		4,350				
Plante & Moran, PLLC	Accounting		14,900				
Personnel Planners, Inc.	Unemployment Consultant		3,739				In-State Travel
MDI Achieve	Data Processing		14,794				
Paycor	Data Processing		16,014				
American Data	Data Processing		4,775				
E-Health Data Solutions	Data Processing		3,075				Seminar Expense
Extended Care Consulting	Data Processing		5,952				Alloc. - Extended Care Consulting
MediFax-EDI, LLC	Data Processing		551				
National Datacare Corporation	Data Processing		3,169				
See Supplemental Schedule			225,680				Entertainment Expense
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL	\$		()
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 451,799				(agree to Sch. V, line 24, col. 8)
							TOTAL
							\$ 4,689

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

**Oak Park Healthcare Center
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Nebo Systems	Data Processing	57
Pro Payroll Solutions	Data Processing	5,940
Other	Data Processing	(278)
Care Consultants of Illinois	Computer Maintenance	14,161
Comcast Cable	Computer Maintenance	1,408
OmniCare of Northern Illinois	Computer Maintenance	540
Other	Computer Maintenance	(20)
Boyer & Associates, LLC	Other Professional	45,672
Extended Care Consulting	Other Professional	2,974
HFG	Other Professional	15,663
Other	Other Professional	7,655
Ashman & Stein	Legal	21,009
Burke, Warren, MacKay &	Legal	4,042
Chuhak & Tecson, P.C.	Legal	18,677
Extended Care Consulting	Legal	785
Finkel, Martwick & Colson	Legal	13,873
Law Offices of Michael Z	Legal	11,926
McVey & Parks, LLC	Legal	10,322
Meyer Magence	Legal	1,956
SIR Management, LLC	Legal	46,232
Williams, Montgomery & John	Legal	1,672
Wilson, Elser, Mokowitz, Ede	Legal	1,604
Law Offices of M. Margolies	Legal	(190)
Total		225,680

Oak Park Healthcare Center
Medicaid Cost Report
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Page 21 Supplemental Schedule - Legal Schedule

Vendor	Date	Amount	Allowable
Ap Out Of Period	12/31/12	37	-
Ashman & Stein	03/31/12	1,027	-
Ashman & Stein	06/12/12	1,027	-
Ashman & Stein	12/20/12	1,580	-
Ashman & Stein	12/20/12	553	-
Ashman & Stein	11/29/12	16,822	-
Burke, Warren, Mackay & Serritella, P.C.	01/31/12	941	-
Burke, Warren, Mackay & Serritella, P.C.	02/29/12	352	-
Burke, Warren, Mackay & Serritella, P.C.	03/30/12	107	-
Burke, Warren, Mackay & Serritella, P.C.	04/30/12	253	-
Burke, Warren, Mackay & Serritella, P.C.	05/31/12	36	-
Burke, Warren, Mackay & Serritella, P.C.	07/31/12	40	-
Burke, Warren, Mackay & Serritella, P.C.	08/31/12	280	-
Burke, Warren, Mackay & Serritella, P.C.	09/30/12	838	-
Burke, Warren, Mackay & Serritella, P.C.	10/26/12	150	-
Burke, Warren, Mackay & Serritella, P.C.	11/23/12	585	-
Burke, Warren, Mackay & Serritella, P.C.	12/20/12	462	-
Chuhak & Tesson, P.C.	01/31/12	21	-
Chuhak & Tesson, P.C.	01/31/12	190	-
Chuhak & Tesson, P.C.	01/31/12	21	-
Chuhak & Tesson, P.C.	01/31/12	148	-
Chuhak & Tesson, P.C.	07/31/12	265	-
Chuhak & Tesson, P.C.	12/31/12	592	-
Chuhak & Tesson, P.C.	09/24/12	63	-
Chuhak & Tesson, P.C.	09/24/12	5	-
Chuhak & Tesson, P.C.	08/31/12	6,734	-
Chuhak & Tesson, P.C.	09/30/12	42	-
Chuhak & Tesson, P.C.	09/30/12	1,611	-
Chuhak & Tesson, P.C.	10/29/12	2,010	-
Chuhak & Tesson, P.C.	11/30/12	4,682	-
Chuhak & Tesson, P.C.	12/24/12	2,265	-
Extended Care Consulting	09/30/12	256	-
Extended Care Consulting	11/27/12	19	-
Extended Care Consulting	12/20/12	469	-
Extended Care Consulting	04/30/12	42	-
Finkel, Martwick & Colson	07/19/12	5,370	-
Finkel, Martwick & Colson	07/19/12	6,622	-
Finkel, Martwick & Colson	07/19/12	1,881	-
Law Offices Of Michael Z. Margolies	02/29/12	560	-
Law Offices Of Michael Z. Margolies	04/06/12	140	-
Law Offices Of Michael Z. Margolies	04/30/12	9,896	-
Law Offices Of Michael Z. Margolies	06/12/12	1,330	-
Law Offices Of Michael Z. Margolies	11/30/12	(190)	-
Movey & Parsky, LLC	03/30/12	222	-
Movey & Parsky, LLC	03/30/12	74	-
Movey & Parsky, LLC	03/31/12	1,827	-
Movey & Parsky, LLC	03/30/12	639	639
Movey & Parsky, LLC	03/31/12	1,823	1,823
Movey & Parsky, LLC	03/31/12	133	133
Movey & Parsky, LLC	04/30/12	709	709
Movey & Parsky, LLC	05/25/12	1,231	1,231
Movey & Parsky, LLC	06/30/12	935	-
Movey & Parsky, LLC	07/31/12	1,315	-
Movey & Parsky, LLC	08/27/12	608	-
Movey & Parsky, LLC	09/30/12	164	164
Movey & Parsky, LLC	11/23/12	387	-
Movey & Parsky, LLC	11/30/12	32	-
Movey & Parsky, LLC	12/31/12	224	-
Meyer Magence	01/31/12	1,206	1,206
Meyer Magence	03/28/12	500	500
Meyer Magence	01/31/12	63	63
Meyer Magence	01/31/12	188	-
S.I.R. Management, Inc.	01/01/12	3,853	-
S.I.R. Management, Inc.	02/01/12	3,853	-
S.I.R. Management, Inc.	03/01/12	3,853	-
S.I.R. Management, Inc.	04/01/12	3,853	-
S.I.R. Management, Inc.	05/01/12	3,853	-
S.I.R. Management, Inc.	06/01/12	3,853	-
S.I.R. Management, Inc.	07/01/12	3,853	-
S.I.R. Management, Inc.	08/01/12	3,853	-
S.I.R. Management, Inc.	09/01/12	3,853	-
S.I.R. Management, Inc.	10/01/12	3,853	-
S.I.R. Management, Inc.	11/01/12	3,853	-
S.I.R. Management, Inc.	12/03/12	3,853	-
Williams Montgomery & John, Ltd.	01/31/12	1,367	-
Williams Montgomery & John, Ltd.	01/31/12	291	-
Williams Montgomery & John, Ltd.	02/22/12	14	-
Wilson,Elser,Mokowitz,Edelman & Dicker, LLP	03/30/12	1,604	1,604
Total		131,908	8,072
Non-Allowable			123,836

Oak Park Healthcare Center
Medicaid Cost Report
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Page 21 Supplemental Schedule - Seminar

Vendor	Invoice Date	Amount	Allowable
Illinois Council On Long Term Care	01/10/12	825	825
Illinois Council On Long Term Care	02/08/12	1,950	1,950
Sububan Law Enforcement	03/08/12	75	75
Illinois Council On Long Term Care	03/31/12	(650)	(650)
Helen Lacek	05/31/12	620	620
Victoria Mattera	05/31/12	185	185
Professional Training Inservice	08/31/12	640	640
Illinois Council On Long Term Care	12/31/12	750	750
Eula Marshall	02/16/12	75	75
Alloc. - Extended Care Consulting		219	219
		4,689	4,689
		9,378	9,378

Page 5 Adjustments

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		Oak Park Healthcare Center		STATE OF ILLINOIS				Page 23
		#	0044602	Report Period Beginning:	01/01/12	Ending:	12/31/12	
XX. GENERAL INFORMATION:								
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<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>No</u> <u>N/A</u>				
(3)	Did the nursing home make political contributions or payments to a political action organization? If YES, have these costs been properly adjusted out of the cost report?			<u>No</u> <u>N/A</u>				
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? If YES, what is the capacity?			<u>No</u> <u>N/A</u>				
(5)	Have you properly capitalized all major repairs and equipment purchases? What was the average life used for new equipment added during this period?			<u>Yes</u> <u>10 Yrs</u>				
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$		Line	<u>Ln 10</u>	
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? If NO, attach a complete explanation.			<u>Yes</u>				
(8)	Are you presently operating under a sale and leaseback arrangement? If YES, give effective date of lease.			<u>No</u> <u>N/A</u>				
(9)	Are you presently operating under a sublease agreement?			YES	<u>X</u>	NO		
(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.							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. This amount is to be recorded on line 42 of Schedule V.			\$	<u>371,088</u>			
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? If YES, attach an explanation of the allocation.			<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>				
(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? 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.			<u>No</u>				
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. Has any meal income been offset against related costs?			\$	<u>0</u> <u>No</u>	Indicate the amount.	\$	<u>N/A</u>
(16)	Travel and Transportation							
	a. Are there costs included for out-of-state travel? If YES, attach a complete explanation.			<u>No</u>				
	b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period.			<u>No</u> <u>N/A</u>				
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>Ln 14</u>				
	d. Have vehicle usage logs been maintained?			<u>N/A</u>				
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>No</u>				
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>Yes</u>				
	g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period.			<u>No</u> <u>N/A</u>				
(17)	Has an audit been performed by an independent certified public accounting firm? Firm Name:			<u>No</u> <u>N/A</u>				
(18)	Have all costs which do not relate to the provision of long term care been adjusted 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? Attach invoices and a summary of services for all architect and appraisal fees			<u>Yes</u>				

SEE ACCOUNTANTS' COMPILATION REPORT