

		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>0050260</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>St James Manor & Villa</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>1251 E Richton Rd</u> <u>Crete</u> <u>60417</u>																									
Number City Zip Code																									
County: <u>Will</u>																									
Telephone Number: <u>(708) 672-6700</u> Fax # <u>(708) 672-4939</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>03/01/09</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 _____	
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	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>:Boris Kushnir</u>																									
Telephone Number: <u>(614) 849-3000</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

St James Manor & Villa

#

0050260

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					
N/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	110	Skilled (SNF)	110	40,260	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	110	TOTALS	110	40,260	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	11,307	8,154	14,080	33,541	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,307	8,154	14,080	33,541	14

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

83.31%

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

X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

NO

X

I. On what date did you start providing long term care at this location?

Date started

03/01/09

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

YES

X

Date

03/01/09

NO

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

YES

X

NO

If YES, enter number of beds certified

110

and days of care provided

12,132

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

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 St James Manor & Villa # 0050260 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	402,662	68,655	1,813	473,130		473,130	(127,207)	345,923			1
2	Food Purchase		365,398		365,398		365,398	(118,274)	247,124			2
3	Housekeeping	190,556	103,099		293,655		293,655	(103,631)	190,024			3
4	Laundry		2,504		2,504		2,504	(785)	1,719			4
5	Heat and Other Utilities			237,191	237,191		237,191	(83,705)	153,486			5
6	Maintenance	129,024	16,628	138,829	284,481		284,481	(78,978)	205,503			6
7	Other (specify):* See Supplemental							5,672	5,672			7
8	TOTAL General Services	722,242	556,284	377,833	1,656,359		1,656,359	(506,908)	1,149,451			8
	B. Health Care and Programs											
9	Medical Director			27,000	27,000		27,000		27,000			9
10	Nursing and Medical Records	2,490,107	85,437	10,283	2,585,827		2,585,827	(478,642)	2,107,185			10
10a	Therapy											10a
11	Activities	142,453	21,522		163,975		163,975	(51,402)	112,573			11
12	Social Services	86,064			86,064		86,064	(26,979)	59,085			12
13	CNA Training											13
14	Program Transportation			35,439	35,439		35,439	(11,109)	24,330			14
15	Other (specify):* See Supplemental							6,185	6,185			15
16	TOTAL Health Care and Programs	2,718,624	106,959	72,722	2,898,305		2,898,305	(561,947)	2,336,358			16
	C. General Administration											
17	Administrative	179,389		184,273	363,662		363,662	20,485	384,147			17
18	Directors Fees											18
19	Professional Services			32,366	32,366		32,366	(16,618)	15,748			19
20	Dues, Fees, Subscriptions & Promotions			41,205	41,205		41,205	(25,779)	15,426			20
21	Clerical & General Office Expenses	302,860	37,350	177,093	517,303		517,303	(246,293)	271,010			21
22	Employee Benefits & Payroll Taxes			1,184,415	1,184,415		1,184,415	(288,388)	896,027			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,243	6,243		6,243	(1,957)	4,286			24
25	Other Admin. Staff Transportation			7,925	7,925		7,925	(4,525)	3,400			25
26	Insurance-Prop.Liab.Malpractice			69,210	69,210		69,210	(24,424)	44,786			26
27	Other (specify):* See Supplemental							23,753	23,753			27
28	TOTAL General Administration	482,249	37,350	1,702,730	2,222,329		2,222,329	(563,747)	1,658,582			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,923,115	700,593	2,153,285	6,776,993		6,776,993	(1,632,601)	5,144,392			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.

St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Employee Benefits - Alloc. Trilogy Health Services			8,422
Allocation - Assisted Living			(2,750)
Total	-	-	5,672
Line 15 Detailed			
Employee Benefits - Alloc. Trilogy Health Services			7,713
Allocation - Assisted Living			(1,528)
Total	-	-	6,185
Line 27 Detailed			
Employee Benefits - Alloc. Trilogy Health Services			34,599
Allocation - Assisted Living			(10,846)
Total	-	-	23,753

St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 3 Supplemental Schedule: Travel

Posting Date	Description	Employee	Amount	Allowable
10/31/12	Hotel For Conference	Megan Makarek	96	96
01/31/12	Mileage Roundtrip To Peru For Peer Review	Nadine Cooper	146	146
03/16/12	Training, Supplies To Springmill, Cna Worked: Mile	Cynthia Keefner	112	112
03/30/12	Mileage For Mds Training To Peru	Karen Allen	116	116
03/31/12	Mileage To Elkhart, Mileage To Springfield	Megan Makarek	334	334
05/31/12	Mileage For Helping Out At Springmill	Megan Makarek	211	211
05/31/12	Mileage To Louisville, Monticello, Merrillville Fo	Valerie Lynch	332	-
06/29/12	Mileage To Lansing, Lemont, Lansing, Valparaiso F	Megan Makarek	114	-
07/19/12	Mileage To Michigan City 5/3/12 And 7/10/12	Valerie Lynch	103	-
07/31/12	Transport For R. Jossey	Bud's Ambulance Serv	50	50
08/06/12	Transport To Onsite In Oak Lawn	Megan Makarek	28	28
08/06/12	Transport To Spring Mill And Delphi	Valerie Lynch	146	146
11/29/12	Mileage To Onsites, Meetings, Blitzes,	Megan Makarek	213	213
11/30/12	Mileage To And Return For Preceptor Training	Katie Hemp	249	249
12/31/12	Mileage For Preceptor Training	Krystin Latham-Lee	260	260
04/30/12	Mileage To Springmill Peer Review	John Dooley	47	47
05/31/12	Mileage To Dfs Meeting	John Dooley	64	64
05/31/12	Mileage To Dfs Meeting	Jennifer Ruzbasan	25	25
01/31/12	Mileage To Louisville Round Trip For Tti Training	Robert Shepard	307	307
02/29/12	Transport For Activity Director Meeting	Megan Makarek	150	150
03/31/12	Mileage To Springmill	Natalie Hinko	60	60
04/30/12	Mileage To Springmill And Return	Larissa banks	16	16
04/30/12	Mileage For Traning	Kathleen Stein	60	60
06/14/12	Mileage To Springmill And Back For Activity Aid	Natalie Hinko	56	56
09/30/12	Mileage To Entertainment Fair In Lemont & Elkart	Kathleen Stein	137	137
03/31/12	Mileage To Creasy Springs. Springmill	Evelyn Hanna	107	107
04/21/12	Mileage For Peer Review	Evelyn Hanna	12	12
08/31/12	Mileage For Marketing Blitz And Training In Valpo	Evelyn Hanna	46	46
02/29/12	Mileage For Marketing For Month	Jennifer Young	342	342
03/31/12	Mileage For Month For Marketing	Jennifer Young	254	-
04/06/12	Marketing Miles	Heather Shelton	122	-
07/30/12	Mileage For Marketing	Jennifer Young	579	-
08/06/12	Transport For Peer Review	Heather Shelton	83	83
10/31/12	Mileage Roundtrip To Peer Review Monticello	Heather Shelton	75	75
12/07/12	Mileage Miles For Marketing	Heather Shelton	576	-
12/07/12	Mileage For Marketing	Jennifer Young	535	-
12/10/12	Parking For Chicago Hospitals	Petty Cash - St. James	23	-
12/14/12	Parking For Rush Hospital	Petty Cash - St. James	10	-
01/27/12	Mileage-Jbreed-1123739520	Janet Breed	108	108
01/31/12	Mileage For Serve Safe Class	John Dooley	15	15
02/29/12	Mileage	Sheri Horton	61	61
03/29/12	Mileage	Shelly Thoms	106	106
03/31/12	Mileage	Stephanie Ferguson	70	70
04/06/12	Mileage-Jbreed-1123861562	Janet Breed	103	103
04/06/12	Mileage-Jbreed-1123861586	Janet Breed	104	104
04/09/12	Mileage	Shelly Thoms	56	56
04/28/12	Mileage	Shelly Thoms	160	160
05/31/12	Mileage For Marketing	Jennifer Young	180	-
05/31/12	Guest Relations Meeting In Valpo Mileage	Victoria Pierce	20	-
07/13/12	Parking Tickets	Petty Cash - St. James	12	-
07/19/12	Mileage	Carol Ancis	79	79
07/27/12	Mileage To FmIa Seminar	Lilli Mancera	70	70
09/12/12	Mileage To Guest Relations Meeting In Valporaiso	Patricia Unhock	29	-
09/14/12	Mileage To Pick Up Supplies For Ed	Kathleen Martin	11	11
09/21/12	Mileage	Jeremy North	30	30
09/30/12	Mileage To Pick Up Wanderguard From D/C Resident	Carol Ancis	11	11
10/05/12	Mileage-Jbreed-1124142146	Janet Breed	53	53
10/05/12	Mileage-Jbreed-1124142228	Janet Breed	53	53
10/23/12	Mileage And Tolls To Elkart For Bom Meeting	Carol Ancis	101	101
10/23/12	Duplicate Payment	Jeremy North	(30)	(30)
10/26/12	Mileage To Peer Review Merrillville, On Site Gary,	Megan Makarek	60	-
10/31/12	Mileage For Conference Iapa	Megan Makarek	205	205
11/09/12	Mileage Round Trip To Css & Csr Training	Victoria Pierce	3	3
11/09/12	Mileage For Css/Csr Taining	Patricia Unhock	12	12
11/29/12	Mileage To Job Fair In Lowell, In	Lilli Mancera	25	-
10/31/12	Meals For Conference	Megan Makarek	24	24
	Allocated - Assisted Living			(1,552)
	Sub-Total		7,925	3,400

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			332,910	332,910		332,910	(98,208)	234,702			30
31	Amortization of Pre-Op. & Org.			15,264	15,264		15,264	(5,387)	9,877			31
32	Interest			522,809	522,809		522,809	(185,068)	337,741			32
33	Real Estate Taxes			187,992	187,992		187,992	(66,343)	121,649			33
34	Rent-Facility & Grounds			2,283	2,283		2,283	36,300	38,583			34
35	Rent-Equipment & Vehicles			14,194	14,194		14,194	(166)	14,028			35
36	Other (specify):* Supplemental											36
37	TOTAL Ownership			1,075,452	1,075,452		1,075,452	(318,871)	756,581			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		682,730	1,056,067	1,738,797		1,738,797		1,738,797			39
40	Barber and Beauty Shops			26,026	26,026		26,026		26,026			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			189,827	189,827		189,827		189,827			42
43	Other (specify):* Supplemental											43
44	TOTAL Special Cost Centers		682,730	1,271,920	1,954,650		1,954,650		1,954,650			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,923,115	1,383,323	4,500,657	9,807,095		9,807,095	(1,951,473)	7,855,622			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

St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Personal Property Taxes			350
Non-Allowable Expense			(350)
Total	-	-	-
Line 43 Detailed			
Total	-	-	-

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	(5,436)	02		4
5	Telephone, TV & Radio in Resident Rooms	(23,250)	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	(878)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(1,430)	21		18
19	Entertainment				19
20	Contributions	(750)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(86,691)	21		24
25	Fund Raising, Advertising and Promotional	(17,985)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,985)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(2,237,436)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,379,841)		\$	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)	428,368		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 428,368		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,951,473)		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	Miscellaneous Income	\$ (575)	21	1
2	Bank Charges	(4,618)	21	2
3	Legal Invoices - 2012 Accrued	9,770	19	3
4	Trilogy Health Services - Personal Property Tax	(350)	36	4
5	Non-Allowable Other Staff Admin Transportation	(2,973)	25	5
6	Non-Allowable Legal Expense	(19,197)	19	6
7	Expensed Fixed Assets - Less Than \$2,500	17,889	6	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15	Assisted Living Costs - Allocated			15
16	Dietary	(157,951)	01	16
17	Food	(112,838)	02	17
18	Housekeeping	(103,631)	03	18
19	Laundry	(785)	04	19
20	Heat and Other Utilities	(83,705)	05	20
21	Maintenance	(112,073)	06	21
22	Other	(2,750)	07	22
23	Nursing and Medical Records	(520,718)	10	23
24	Activities	(51,402)	11	24
25	Social Services	(26,979)	12	25
26	Program Transportation	(11,109)	14	26
27	Other	(1,528)	15	27
28	Administrative	(175,403)	17	28
29	Professional Fees	(7,191)	19	29
30	Dues, Fees, Subscriptions, & Promotions	(7,044)	20	30
31	Clerical & General Office	(123,744)	21	31
32	Employee Benefits	(288,388)	22	32
33	Travel and Seminar	(1,957)	24	33
34	Other Admin. Staff Transportation	(1,552)	25	34
35	Insurance - Property, Liability	(24,424)	26	35
36	Other	(10,846)	27	36
37	Depreciation	(127,997)	30	37
38	Amortization	(5,387)	31	38
39	Interest	(184,190)	32	39
40	Real Estate Taxes	(66,343)	33	40
41	Rent - Facility & Grounds	(21,042)	34	41
42	Rent - Equipment & Vehicles	(6,405)	35	42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(2,237,436)		49

St. James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 5A Assisted Living Allocation

Cost Center	Adjusted Cost Before Allocation	Allocation Basis	Nursing Facility Units	Total Units	Nursing Home Cost	Assisted Living Cost
Dietary - Salary	402,662	Patient Days	33,541	48,856	276,439	126,223
Dietary - Supplies & Other	70,468	Patient Days	33,541	48,856	48,378	22,090
Dietary - Trilogy Health Care, LLC	30,744	Patient Days	33,541	48,856	21,107	9,637
Food	359,962	Patient Days	33,541	48,856	247,124	112,838
Housekeeping - Salary	190,556	Square Feet	41,193	63,658	123,309	67,247
Housekeeping - Supplies & Other	103,099	Square Feet	41,193	63,658	66,715	36,384
Laundry	2,504	Patient Days	33,541	48,856	1,719	785
Heat and Other Utilities	237,191	Square Feet	41,193	63,658	153,486	83,705
Maintenance - Salary	129,024	Square Feet	41,193	63,658	83,491	45,533
Maintenance - Supplies & Other	173,346	Square Feet	41,193	63,658	112,172	61,174
Maintenance - Trilogy Health Care, LLC	15,206	Square Feet	41,193	63,658	9,840	5,366
Other - Trilogy Health Care, LLC	8,422	Pro-Rata	30,946	45,950	5,672	2,750
Medical Director	27,000	Direct Cost	27,000	27,000	27,000	-
Nursing and Medical Records - Salary (Direct)	2,103,436	Direct Cost	1,686,641	2,103,436	1,686,641	416,795
Nursing and Medical Records - Salary (Administration)	386,671	Pro-Rata	1,686,641	2,103,436	310,052	76,619
Nursing and Medical Records - Supplies & Other	95,720	Pro-Rata	1,686,641	2,103,436	76,753	18,967
Nursing and Medical Records - Trilogy Health Care, LLC	42,076	Pro-Rata	1,686,641	2,103,436	33,739	8,337
Activities - Salary	142,453	Patient Days	33,541	48,856	97,798	44,655
Activities - Supplies & Other	21,522	Patient Days	33,541	48,856	14,775	6,747
Social Services - Salary	86,064	Patient Days	33,541	48,856	59,085	26,979
Program Transportation	35,439	Patient Days	33,541	48,856	24,330	11,109
Other - Trilogy Health Care, LLC	7,713	Pro-Rata	33,739	42,076	6,185	1,528
Administrative - Salary	179,389	Patient Days	33,541	48,856	123,156	56,233
Administrative - Supplies & Other	-	Patient Days	33,541	48,856	-	-
Administrative - Trilogy Health Care, LLC	380,161	Patient Days	33,541	48,856	260,991	119,170
Professional Services	22,939	Patient Days	33,541	48,856	15,748	7,191
Dues, Fees, Subscriptions & Promotions	22,470	Patient Days	33,541	48,856	15,426	7,044
Clerical & General Office Expenses - Salary	302,860	Patient Days	33,541	48,856	207,922	94,938
Clerical & General Office Expenses - Supplies & Other	91,894	Patient Days	33,541	48,856	63,088	28,806
Employee Benefits	1,184,415	Pro-Rata	2,967,892	3,923,115	896,027	288,388
Travel and Seminar	6,243	Patient Days	33,541	48,856	4,286	1,957
Other Admin. Staff Transportation	4,952	Patient Days	33,541	48,856	3,400	1,552
Insurance - Property, Liability	69,210	Square Feet	41,193	63,658	44,786	24,424
Other - Trilogy Health Care, LLC	34,599	Patient Days	33,541	48,856	23,753	10,846
Depreciation	362,699	Square Feet	41,193	63,658	234,702	127,997
Amortization	15,264	Square Feet	41,193	63,658	9,877	5,387
Interest	521,931	Square Feet	41,193	63,658	337,741	184,190
Real Estate Taxes	187,992	Square Feet	41,193	63,658	121,649	66,343
Rent - Facility & Grouns	59,625	Square Feet	41,193	63,658	38,583	21,042
Rent - Equipment & Vehicles	20,433	Patient Days	33,541	48,856	14,028	6,405
	8,138,354				5,900,972	2,237,382

STATE OF ILLINOIS

Summary A

Facility Name & ID Number St James Manor & Villa# 0050260

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	(157,951)	30,744	0	0	0	0	0	0	0	0	0	(127,207)	1
2	Food Purchase	(118,274)	0	0	0	0	0	0	0	0	0	0	(118,274)	2
3	Housekeeping	(103,631)	0	0	0	0	0	0	0	0	0	0	(103,631)	3
4	Laundry	(785)	0	0	0	0	0	0	0	0	0	0	(785)	4
5	Heat and Other Utilities	(83,705)	0	0	0	0	0	0	0	0	0	0	(83,705)	5
6	Maintenance	(94,184)	15,206	0	0	0	0	0	0	0	0	0	(78,978)	6
7	Other (specify):*	(2,750)	8,422	0	0	0	0	0	0	0	0	0	5,672	7
8	TOTAL General Services	(561,280)	54,372	0	0	0	0	0	0	0	0	0	(506,908)	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	(520,718)	42,076	0	0	0	0	0	0	0	0	0	(478,642)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(51,402)	0	0	0	0	0	0	0	0	0	0	(51,402)	11
12	Social Services	(26,979)	0	0	0	0	0	0	0	0	0	0	(26,979)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(11,109)	0	0	0	0	0	0	0	0	0	0	(11,109)	14
15	Other (specify):*	(1,528)	7,713	0	0	0	0	0	0	0	0	0	6,185	15
16	TOTAL Health Care and Programs	(611,736)	49,789	0	0	0	0	0	0	0	0	0	(561,947)	16
	C. General Administration													
17	Administrative	(175,403)	195,888	0	0	0	0	0	0	0	0	0	20,485	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(16,618)	0	0	0	0	0	0	0	0	0	0	(16,618)	19
20	Fees, Subscriptions & Promotions	(25,779)	0	0	0	0	0	0	0	0	0	0	(25,779)	20
21	Clerical & General Office Expenses	(246,293)	0	0	0	0	0	0	0	0	0	0	(246,293)	21
22	Employee Benefits & Payroll Taxes	(288,388)	0	0	0	0	0	0	0	0	0	0	(288,388)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,957)	0	0	0	0	0	0	0	0	0	0	(1,957)	24
25	Other Admin. Staff Transportation	(4,525)	0	0	0	0	0	0	0	0	0	0	(4,525)	25
26	Insurance-Prop.Liab.Malpractice	(24,424)	0	0	0	0	0	0	0	0	0	0	(24,424)	26
27	Other (specify):*	(10,846)	34,599	0	0	0	0	0	0	0	0	0	23,753	27
28	TOTAL General Administration	(794,234)	230,487	0	0	0	0	0	0	0	0	0	(563,747)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,967,249)	334,648	0	0	0	0	0	0	0	0	0	(1,632,601)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number St James Manor & Villa # 0050260 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	(127,997)	29,789	0	0	0	0	0	0	0	0	0	(98,208) 30
31	Amortization of Pre-Op. & Org.	(5,387)	0	0	0	0	0	0	0	0	0	0	(5,387) 31
32	Interest	(185,068)	0	0	0	0	0	0	0	0	0	0	(185,068) 32
33	Real Estate Taxes	(66,343)	0	0	0	0	0	0	0	0	0	0	(66,343) 33
34	Rent-Facility & Grounds	(21,042)	57,342	0	0	0	0	0	0	0	0	0	36,300 34
35	Rent-Equipment & Vehicles	(6,405)	6,239	0	0	0	0	0	0	0	0	0	(166) 35
36	Other (specify):*	(350)	350	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(412,591)	93,720	0	0	0	0	0	0	0	0	0	(318,871) 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	0	0	0	0	0	0	0 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):*	0	0	0	0	0	0	0	0	0	0	0	0 43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(2,379,841)	428,368	0	0	0	0	0	0	0	0	0	(1,951,473) 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
Trilogy Health Services, LLC	100%	See Schedule Attached				

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	1	Dietary	\$	Trilogy Health Services, LLC	100.00%	\$ 30,744	\$ 30,744	1
2	V	6	Maintenance		Trilogy Health Services, LLC	100.00%	15,206	15,206	2
3	V	7	Employee Benefits		Trilogy Health Services, LLC	100.00%	8,422	8,422	3
4	V	10	Nursing		Trilogy Health Services, LLC	100.00%	42,076	42,076	4
5	V	15	Employee Benefits		Trilogy Health Services, LLC	100.00%	7,713	7,713	5
6	V	17	Administrative		Trilogy Health Services, LLC	100.00%	188,760	188,760	6
7	V	17	Administrative		Trilogy Health Services, LLC	100.00%	191,401	191,401	7
8	V	27	Employee Benefits		Trilogy Health Services, LLC	100.00%	34,599	34,599	8
9	V	30	Depreciation		Trilogy Health Services, LLC	100.00%	29,789	29,789	9
10	V	34	Building Rent		Trilogy Health Services, LLC	100.00%	57,342	57,342	10
11	V	35	Equipment Rent		Trilogy Health Services, LLC	100.00%	6,239	6,239	11
12	V	36	Personal Property Tax		Trilogy Health Services, LLC	100.00%	350	350	12
13	V	17	Management Fees	184,273	Trilogy Health Services, LLC	100.00%		(184,273)	13
14	Total			\$ 184,273			\$ 612,641	\$ * 428,368	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

St James Manor & Villa

0050260

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			Owen Valley Health Campus	Spencer, IN				1
2			Oakwood Health Campus	Tell City, IN				2
3			Homewood Health Campus	Lebanon, IN				3
4			Autumn Woods Health Campus	New Albany, IN				4
5			Waterford Place Health Campus	Kokomo, IN				5
6			Silver Oaks Health Campus	Columbus, IN				6
7			St. Charles Health Campus	Jasper, IN				7
8			Covered Bridge Health Campus	Seymour, IN				8
9			Woodmont Health Campus	Boonville, IN				9
10			River Pointe Health Campus	Evansville, IN				10
11			Bethany Pointe Health Campus	Anderson, IN				11
12			Cedar Ridge Health Campus	Cynthiana, KY				12
13			StoneBridge Health Campus	Bedford, IN				13
14			Thornton Terrace Health Campus	Hanover, IN				14
15			RiverOaks Health Campus	Princeton, IN				15
16			Ashford Place Health Campus	Shelbyville, IN				16
17			Mill Pond Health Campus	Greencastle, IN				17
18			St. Andrews Health Campus	Batesville, IN				18
19			Hampton Oaks Health Campus	Scottsburg, IN				19
20			Spring Mill Health Campus	Merrillville, IN				20
21			Forest Park Health Campus	Richmond, IN				21
22			The Maples at Waterford Crossing	Goshen, IN				22
23			Springhurst Health Campus	Greenfield, IN				23
24			Glen Ridge Health Campus	Louisville, KY				24
25			Park Terrace at Norton Southwest	Louisville, KY				25
26			Morrison Woods Health Campus	Muncie, IN				26
27			Cobble Stone Crossing	Terre Haute, IN				27
28			WoodBridge Health Campus	Logansport, IN				28
29			BridgePointe Health Campus	Vincennes, IN				29
30			Greenleaf Living Center	Elkhart, IN				30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

St James Manor & Villa

0050260

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			Creasy Springs Health Campus	Lafayette, IN				1
2			St. Elizabeth Healthcare	Delphi, IN				2
3			Cumberland Pointe Health	West Lafayette, IN				3
4			St. Mary Healthcare	Lafayette, IN				4
5			Franciscan Healthcare Center	Louisville, KY				5
6			White Oak Health Campus	Monticello, IN				6
7			Prairie Lakes Health Campus	Noblesville, IN				7
8			West River Health Campus	Evansville,				8
9			Ridgewood Health Campus	Lawrenceburg, IN				9
10			Blair Ridge Health Campus	Peru, IN				10
11			Westport Place Health Campus	Louisville, KY				11
12			Glen Oaks - Senior Living	New Castle, IN				12
13			Glen Oaks Health Campus	New Castle, IN				13
14			The Arbors at Michigan City	Michigan, IN				14
15			Lakeland Rehabilitation	Milford, IN				15
16			Scenic Hills Care Center	Ferdinand, IN				16
17			Amber Manor Care Center	Petersburg, IN				17
18			Forest Glen Health Campus	Springfield, OH				18
19			Valley View Healthcare Center	Fremont, OH				19
20			Willard Healthcare Center	Willard, OH				20
21			The Meadows of Ottawa-Glandorf	Ottawa, OH				21
22			Meadows of Kalida Health Campus	Kalida, OH				22
23			Richland Manor	Bluffton, OH				23
24			The Heritage	Findlay, OH				24
25			Meadows of Leipsic Health Campus	Leipsic, OH				25
26			Springview Manor	Lima, OH				26
27			Genoa Retirement Village	Genoa, OH				27
28			Triple Creek Retirement Community	Colerain, OH				28
29			The Willows at Bellevue	Bellevue, OH				29
30			Briar Hill Health Campus	North Baltimore, OH				30

SEE ACCOUNTANTS' COMPILATION REPORT

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			Cypress Pointe Health Campus	Englewood, OH				1
2			Highland Oaks Health Center	McConnellsville, OH				2
3			Forest View Health Campus	Zanesville, OH				3
4			The Oaks at North Pointe Woods	Battle Creek, MI				4
5			Ridgecrest Health Campus	Jackson, MI				5
6			West Winds Health Campus	Commerce, MI				6
7			West Lake Health Campus	Commerce, MI				7
8			Village Green Healthcare Center	Greenville, OH				8
9			The Willows at Hamburg	Lexington, KY				9
10			Aspen Place Health Campus	Greensburg, IN				10
11			Avalon Springs Health Campus	Valparaiso, IN				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

SEE ACCOUNTANTS' COMPILATION REPORT

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	N/A								\$		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	\$		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 St James Manor & Villa # 0050260 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 Trilogy Health Services, LLC
Street Address 1650 Lyndon Farm Court, Suite 201
City / State / Zip Code Louisville, Kentucky 40223
Phone Number (502) 412-5847
Fax Number (502) 412-0407

	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	Patient Days	2,224,277	73	\$ 1,399,680	\$ 1,399,680	48,856	\$ 30,744	1
2	6	Maintenance	Patient Days	2,224,277	73	692,285	692,285	48,856	15,206	2
3	7	Employee Benefits	Patient Days	2,224,277	73	383,451		48,856	8,422	3
4	10	Nursing	Patient Days	2,224,277	73	1,915,624	1,915,624	48,856	42,076	4
5	15	Employee Benefits	Patient Days	2,224,277	73	351,129		48,856	7,713	5
6	17	Administrative	Patient Days	2,224,277	73	8,593,726	8,593,726	48,856	188,760	6
7	17	Administrative	Patient Days	2,224,277	73	8,713,973		48,856	191,401	7
8	27	Employee Benefits	Patient Days	2,224,277	73	1,575,206		48,856	34,599	8
9	30	Depreciation	Patient Days	2,224,277	73	1,356,190		48,856	29,789	9
10	34	Building Rent	Patient Days	2,224,277	73	2,610,613		48,856	57,342	10
11	35	Equipment Rent	Patient Days	2,224,277	73	284,045		48,856	6,239	11
12	36	Personal Property Tax	Patient Days	2,224,277	73	15,923		48,856	350	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					\$ 27,891,845	\$ 12,601,315		\$ 612,641	25

SEE ACCOUNTANTS' COMPILATION REPORT

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	Private Bank		X	Mortgage			\$	3,063,355			\$	473,440	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Private Bank		X	Line of Credit				525,140				48,262	6
7	Other		X	Equipment Financing				5,319				1,107	7
8													8
9	TOTAL Facility Related						\$	3,593,814			\$	522,809	9
	B. Non-Facility Related*												
10	Interest Income											(878)	10
11													11
12													12
13	Assisted Living Allocation			See Page 5 Supplemental								(184,190)	13
14	TOTAL Non-Facility Related						\$				\$	(185,068)	14
15	TOTALS (line 9+line14)						\$	3,593,814			\$	337,741	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.		\$	160,165	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.)		\$	171,506	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	11,341	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	176,651	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.		\$	187,992	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007		8	
		2008		9	
		2009	105,447	10	
		2010	155,500	11	
		2011	171,506	12	
Real Estate Tax Accrual = \$171,506 * 1.03 = \$176,651		13	FOR BHF USE ONLY		
Nursing Home Real Estate Tax Expense =\$121,649		13	FROM R. E. TAX STATEMENT FOR 2011 \$		13
Nursing Home Real Estate Tax Bill = \$110,982		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.

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME St James Manor & Villa COUNTY Will

FACILITY IDPH LICENSE NUMBER 0050260

CONTACT PERSON REGARDING THIS REPORT Boris Kushnir

TELEPHONE (614) 849 - 3000 FAX #: (614) 221 - 3535

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. 23-15-02-400-015-0000	Long Term Care Property	\$ 150,129.68	\$ 150,129.68
2. 23-15-02-400-023-0000	Long Term Care Property	\$ 21,375.90	\$ 21,375.90
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 171,505.58	\$ 171,505.58

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 63,658

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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).

Assisted Living - 60 Units

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Land		2009	\$ 558,396	1
2	Alloc. Trilogy			1,066	2
3	TOTALS			\$ 559,462	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St James Manor & Villa

0050260

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	110		2009	1979	\$ 3,448,377	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Storm Sewer and Site Drain			2009	34,543						9
10	Asphalt Paving			2009	73,359						10
11	Site Concrete			2009	27,804						11
12	Exterior Fences			2009	1,857						12
13	Landscaping			2009	24,820						13
14	Millwork, Cabinets & Countertops			2009	80,154						14
15	Coiling Grille			2009	3,198						15
16	Resilient Flooring			2009	44,082						16
17	Carpeting			2009	85,508						17
18	Vinyl Wall Covering			2009	38,770						18
19	Fireplace Insert			2009	889						19
20	Monument Signage & Pla			2009	7,041						20
21	Fire Extinguishers & Cabinet			2009	5,216						21
22	Nurse Call System			2009	37,052						22
23	Security System			2009	11,480						23
24	Accessorial Plumbing			2009	39,468						24
25	Accessorial Electrical			2009	109,135						25
26	Emergency Generator			2009	56,327						26
27	Interior Decor Lighting			2009	30,069						27
28	Site Lighting			2009	23,981						28
29	Exterior Facade Lighting			2009	736						29
30	Data Systems Infrastructu			2009	6,773						30
31	Telecom Systems Infrastructure			2009	33,864						31
32	Television Systems Infrastructure			2009	13,239						32
33	Sound System			2009	17,928						33
34	Site Visits			2009	430						34
35	Architectural Services			2009	1,303						35
36	Down Payment For Materials			2009	10,000						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

Facility Name & ID Number St James Manor & Villa

0050260

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	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 Renovate Lobby & Dining Room	2009	\$ 7,972	\$		\$	\$	\$	37
38 Tuckpointing	2009	42,510						38
39 HC Refurbish & Therapy Renovations	2009	4,605						39
40 Design and Drafting	2009	12,404						40
41 Carpeting	2009	16,793						41
42 Paint and Supplies	2009	4,094						42
43 Signs	2009	9,897						43
44 Flooring	2009	9,000						44
45 Handrail Installation	2009	8,015						45
46 Wallpaper	2009	4,200						46
47 Window treatments	2009	29,404						47
48 Design Fees	2009	5,005						48
49 Base Flooring	2009	717						49
50 Paint	2009	1,730						50
51 Carpet & Tile	2009	1,451						51
52 Handrails	2009	863						52
53 Paint & Materials	2009	1,061						53
54 Design Fees	2009	16,743						54
55 Flooring	2009	16,055						55
56 Wallcovering	2009	13,035						56
57 Carpet	2009	600						57
58 Carpet, Vinyl, Wallpaper fo	2009	137,707						58
59 Painting / Drywall	2009	26,076						59
60 Painting	2009	20,433						60
61 Resurfacing Parking Lot	2009	19,745						61
62 Container for Storage During Construction	2010	326						62
63 Handrail Installation & Paint	2010	423						63
64 Storage Unit for Construction	2010	1,240						64
65 Sprinkler Work for State Survey	2010	3,385						65
66 Container for Storage During Construction	2010	1,059						66
67 Contractor Payment (Electrical, Drywall, Plumbing, Flooring)	2010	262,395						67
68 Paint	2010	1,170						68
69 Alarm	2010	1,141						69
70 TOTAL (lines 4 thru 69)		\$ 4,948,655	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number St James Manor & Villa

0050260

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	
1	Totals from Page 12A, Carried Forward		\$ 4,948,655	\$		\$	\$	\$	1
2	Contractor Payment (Electrical, Drywall, Plumbing, Flooring)	2010	100,155						2
3	Design Fees	2010	969						3
4	Doors	2010	5,959						4
5	Paint	2010	561						5
6	Water Heater Replacement	2010	2,097						6
7	Light Fixture	2010	3,357						7
8	Container for Storage During Construction	2010	1,184						8
9	Dupster	2010	3,321						9
10	Carpet Storage	2010	800						10
11	Service Safe & Change Com	2010	832						11
12	Electric Fireplace	2010	1,800						12
13	Circuit	2010	661						13
14	Container for Storage During Construction	2010	506						14
15	Security Doors	2010	3,911						15
16	Pad	2010	377						16
17	Water Heater Replacement	2010	1,714						17
18	Relocate Smoke Detectors	2010	1,221						18
19	Hot Water Heater	2010	26,757						19
20	Handrails	2010	14,980						20
21	Flooring	2010	33,332						21
22	Autocad & Design Time	2010	600						22
23	Contractor Payment (Electrical, Drywall, Plumbing, Flooring)	2010	23,129						23
24	Locks	2010	600						24
25	Flooring	2010	2,180						25
26	Hardware Installation	2010	434						26
27	Garden Fountain	2010	1,018						27
28	2nd Floor Room Conversion (Electrical, Drywall, Plumbing)	2011	3,500						28
29	Wallcoverings	2011	190						29
30	Install Nurse Call Station Light	2011	1,681						30
31	2nd Floor Room Conversion (Electrical, Drywall, Plumbing)	2011	7,800						31
32	Lobby and Dining Room Drafting	2011	143						32
33	Flooring	2011	767						33
34	TOTAL (lines 1 thru 33)		\$ 5,195,190	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number St James Manor & Villa# 0050260

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	
1	Totals from Page 12B, Carried Forward		\$ 5,195,190	\$		\$	\$	\$	1
2	<u>Hot Water Heater</u>	2011	21,285						2
3	<u>Floorcovering</u>	2011	20,285						3
4	<u>Paint and Wallcoverings</u>	2011	10,032						4
5	<u>Hot Water Pump</u>	2011	2,218						5
6	<u>Hot Water Motor</u>	2011	2,208						6
7	<u>Lavatory Faucets</u>	2011	1,514						7
8	<u>Lavatory Faucets</u>	2011	2,271						8
9	<u>Lavatory Faucets</u>	2011	1,009						9
10	<u>Lavatory Faucets</u>	2011	2,081						10
11	<u>Parking Lot Seal Coat</u>	2011	3,837						11
12	<u>Audio Communication - Hallway</u>	2012	2,096						12
13	<u>Carpet - Hallway</u>	2012	12,039						13
14	<u>Design and Printing Fees - Laundry Room *****</u>	2012	1,042						14
15	<u>Autocad Design - Hallways *****</u>	2012	650						15
16	<u>Design Fees and Expenses - Laundry Room</u>	2012	5,606						16
17	<u>Wallpaper - Hallway *****</u>	2012	2,102						17
18	<u>Vinyl Floor - Hallway *****</u>	2012	865						18
19	<u>Carpet - Hallway *****</u>	2012	1,319						19
20	<u>Vinyl Floor - Hallway *****</u>	2012	2,025						20
21	<u>Plank Flooring - Hallway *****</u>	2012	3,557						21
22	<u>Autocad Design - Hallways *****</u>	2012	800						22
23	<u>Carpet - Hallway *****</u>	2012	1,869						23
24	<u>Carpet - Hallway *****</u>	2012	22,205						24
25	<u>Carpet - Hallway *****</u>	2012	34,466						25
26	<u>Design Fees - Laundry Room *****</u>	2012	249						26
27	<u>Laundry Room Construction - Walls, Electric, Piping</u>	2012	24,323						27
28	<u>Relocate Nurse Call System</u>	2012	3,245						28
29	<u>Window Replacements</u>	2012	11,881						29
30	<u>Laundry Room Construction - Walls, Electric, Piping</u>	2012	54,687						30
31	<u>Vinyl Floor - Hallway *****</u>	2012	333						31
32	<u>Parking Lot</u>	2012	8,450						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,455,739	\$		\$	\$	\$	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	\$ 2,090,098	\$ 157,249	\$ 157,249	\$		\$ 595,051	71
72	Current Year Purchases	70,683						72
73	Fully Depreciated Assets							73
74	See Supplemental Schedule	(672,537)	(38,218)	(38,218)			(209,993)	74
75	TOTALS	\$ 1,488,244	\$ 119,031	\$ 119,031	\$		\$ 385,058	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										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)	\$ 5,582,147	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 234,702	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 234,702	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)	\$ 769,518	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	AL - Land	\$ 304,524	\$	\$	86
87	AL - Building	1,216,932	30,676	118,192	87
88	AL - Leasehold Improvements	708,398	31,314	91,476	88
89	AL - Equipment	762,540	55,493	209,993	89
90	Alloc. - Trilogy Health Services	51,864	10,513		90
91	TOTALS	\$ 3,044,258	\$ 127,996	\$ 419,661	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

St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Assisted Living Allocations	(762,540)	(55,493)	(209,993)
Allocation - Trilogy Health Services	139,087	26,696	
Allocation - Trilogy Health Services AL Allocation	(49,084)	(9,421)	
Total	(672,537)	(38,218)	(209,993)
Total	(672,537)	(38,218)	(209,993)

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	See. Supp.				38,583			6
7	TOTAL				\$ 38,583			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: \$ 14,028 Description: See Supplementary 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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 14 Supplemental Schedule

IL478-2471

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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 505,820	\$		\$ 505,820	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			100,549			100,549	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			399,101			399,101	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				666,611		666,611	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					16,119		16,119	12
13	Other (specify): See Supplemental	39 - 03				50,597			50,597	13
14	TOTAL			\$		\$ 1,056,067	\$ 682,730		\$ 1,738,797	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

Page 16 Supplemental Schedule

IL478-2471

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	\$ 14,413,835	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 25,250)	1,739,854		3
4	Supply Inventory (priced at FIFO - Cost)	22,807		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	8,769		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)	\$ 16,185,265	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	859,848		13
14	Buildings, at Historical Cost	4,273,941		14
15	Leasehold Improvements, at Historical Cost	1,161,472		15
16	Equipment, at Historical Cost	2,213,008		16
17	Accumulated Depreciation (book methods)	(1,189,179)		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	1,307,508		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,626,598	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 24,811,863	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,290,629	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	143,502		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,722		31
32	Accrued Real Estate Taxes(Sch.IX-B)	176,651		32
33	Accrued Interest Payable	16,979		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,653,483	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	530,459		39
40	Mortgage Payable	3,063,555		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental	14,509,460		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 18,103,474	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 19,756,957	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,054,906	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 24,811,863	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

St James Manor & Villa
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		
Certificate of Need	1,307,508	
Total	1,307,508	-
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Intercompany Payable - Trilogy Health Services	14,509,460	
Total	14,509,460	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (64,874)	1
2	Restatements (describe):		2
3	Prior Year Adjustment - Accrued Real Estate Taxes	(148,825)	3
4	Prior Year Adjustment - Other Transactions	7,241	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (206,458)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,842,765	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Lydian Investors Equity	5,261,364	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 7,104,129	17
	B. Transfers (Itemize):		
18	Trilogy Health Services, LLC	(1,842,765)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (1,842,765)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 5,054,906	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St James Manor & Villa

0050260

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	\$ 10,382,190	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,382,190	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	105,759	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 105,759	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	26,460	13
14	Non-Patient Meals	5,436	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)	\$ 31,896	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	878	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 878	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	1,129,137	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,129,137	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,649,860	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,656,359	31
32	Health Care	2,898,305	32
33	General Administration	2,222,329	33
	B. Capital Expense		
34	Ownership	1,075,452	34
	C. Ancillary Expense		
35	Special Cost Centers	1,764,823	35
36	Provider Participation Fee	189,827	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,807,095	40
41	Income before Income Taxes (line 30 minus line 40)**	1,842,765	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,842,765	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,326,467	44
45	Private Pay - Net Inpatient Revenue	2,885,376	45
46	Medicare - Net Inpatient Revenue	5,856,333	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	112,085	47
48	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	201,929	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,382,190	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 St James Manor & Villa# 0050260

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	1,310	1,376	\$ 58,272	\$ 42.35	1
2	Assistant Director of Nursing	1,694	1,779	62,623	35.20	2
3	Registered Nurses	15,463	16,520	474,912	28.75	3
4	Licensed Practical Nurses	26,039	28,310	659,980	23.31	4
5	CNAs & Orderlies	91,093	98,573	1,173,105	11.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,864	2,027	43,528	21.47	9
10	Activity Assistants	7,302	7,938	98,925	12.46	10
11	Social Service Workers	3,456	3,810	86,064	22.59	11
12	Dietician					12
13	Food Service Supervisor	4,361	4,712	99,602	21.14	13
14	Head Cook					14
15	Cook Helpers/Assistants	24,234	26,183	303,060	11.57	15
16	Dishwashers					16
17	Maintenance Workers	5,456	5,967	129,024	21.62	17
18	Housekeepers	16,239	17,764	190,556	10.73	18
19	Laundry					19
20	Administrator	1,854	2,016	116,890	57.98	20
21	Assistant Administrator	2,115	2,300	62,499	27.17	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,579	15,689	302,860	19.30	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	1,811	2,040	61,215	30.01	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	218,870	237,004	\$ 3,923,115 *	\$ 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		\$ 1,813	01 - 03	35
36	Medical Director		27,000	09 - 03	36
37	Medical Records Consultant		455	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant		9,828	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)		\$ 39,096		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.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Janet Breed	Administrator	0	\$ 116,890
Emily Powell	Asst. Admin.	0	15,625
Megan Matula	Asst. Admin.	0	46,874
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 179,389
B. Administrative - Other			
Description			Amount
Management Fees - Trilogy Health Services, LLC			\$ 184,273
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 184,273
C. Professional Services			
Vendor/Payee	Type		Amount
Plante & Moran, PLLC	Accounting		\$ 6,600
ADP	Payroll Processing		9,843
Foote, Meyers, Mielke, & Flowers	Legal		5,593
Harrison & Moberly, LLP	Legal		806
Krieg Devault, LLP	Legal		9,524
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 32,366
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 227,953
Unemployment Compensation Insurance			139,742
FICA Taxes			292,628
Employee Health Insurance			411,865
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Physicals			3,991
401K Match			7,421
Employee Recognition			48,193
Scholarship Funding			1,200
Other Employee Benefits			51,422
Non-Allowable - Assisted Living			(288,388)
TOTAL (agree to Schedule V, line 22, col.8)			\$ 896,027
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			587
Health Care Worker Background Check (Indicate # of checks performed)			4,188
Patient Background Checks			
Dues and Subscriptions			4,184
Licenses			8,300
Advertising and Promotion			17,985
Other Dues and Subscriptions			5,211
Non-Allowable - Assisted Living			(7,044)
Less: Public Relations Expense			(
Non-allowable advertising			(17,985)
Yellow page advertising			(
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 15,426
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			6,243
Non-Allowable - Assisted Living			(1,957)
Entertainment Expense			(
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 4,286

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT**

****See instructions.**

St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12

Page 21 Supplemental Schedule - Legal Invoices

Vendor	Date	Amount	Allowable
Foote, Meyers, Mielke & Flowers, LLC		1,205	-
Harrison & Moberly, LLP		320	-
Foote, Meyers, Mielke & Flowers, LLC		3,412	-
Foote, Meyers, Mielke & Flowers, LLC		167	-
Foote, Meyers, Mielke & Flowers, LLC		472	-
Foote, Meyers, Mielke & Flowers, LLC		337	-
Harrison & Moberly, LLP		290	-
Harrison & Moberly, LLP		195	-
Krieg Devalut, LLP		555	555
Krieg Devalut, LLP - Accrued Expenses		8,969	8,969
General Ledger Total		15,923	9,524
Krieg Devalut, LLP - Accrued Reversal		(8,969)	(8,969)
Krieg Devalut, LLP		114	114
Krieg Devalut, LLP		4,293	4,293
Krieg Devalut, LLP		4,953	4,953
Krieg Devalut, LLP		5,027	5,027
Krieg Devalut, LLP		4,209	4,209
Krieg Devalut, LLP		143	143
Accrual Adjustments		9,770	9,770
Total Legal Expense		25,693	19,294
Total		77,078	57,882
Non-Allowable			19,197

**St James Manor & Villa
Medicaid Cost Report
01/01/12 - 12/31/12**

Page 21 Seminar and Travel Schedule

Course Name	Date	Amount	Allowable
Clinical Support	03/14/12	1,150	1,150
Clinical support	04/11/12	1,150	1,150
Clinical Support	10/21/12	1,150	1,150
Great Leaders Grow Becoming a Leader Book	05/31/12	26	26
Regulatory workshop	03/31/12	175	175
Certification for K. Stein Activity Director	04/10/12	575	575
IAPA Conference	09/18/12	235	235
Fire Extinguisher Training	06/29/12	885	885
Long Term Care Suvey Book	02/29/12	122	122
mandated oper. training and exam for under ground	10/31/12	150	150
FMLA Compliance	07/26/12	249	249
Serve Safe Class	01/31/12	375	375
Allocated - Assisted Living		(1,957)	(1,957)
Total		4,286	4,286

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		St James Manor & Villa		STATE OF ILLINOIS	#	0050260	Report Period Beginning:	01/01/12	Ending:	12/31/12	Page 23
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?					No					
(2)	Are there any dues to nursing home associations included on the cost report?					Yes					
	If YES, give association name and amount.					LSN - \$3,800					
(3)	Did the nursing home make political contributions or payments to a political action organization?					Yes	If YES, have these costs been properly adjusted out of the cost report?		Yes		
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?					No	If YES, what is the capacity?		N/A		
(5)	Have you properly capitalized all major repairs and equipment purchases?					Yes					
	What was the average life used for new equipment added during this period?					5 - 7 Yrs					
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.					\$	37,641	Line		10 - 02	
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?					Yes	If NO, attach a complete explanation.				
(8)	Are you presently operating under a sale and leaseback arrangement?					No					
	If YES, give effective date of lease.					N/A					
(9)	Are you presently operating under a sublease agreement?					YES	X	NO			
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES		NO	X	If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.			
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.					\$	189,827	This amount is to be recorded on line 42 of Schedule V.			
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?					No	If YES, attach an explanation of the allocation.				
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?					Yes					
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?					Yes	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.				
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.					\$	0	Has any meal income been offset against related costs?		Yes	
							Yes	Indicate the amount.		\$ 5,436	
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel?					Yes	If YES, attach a complete explanation.				
	b. Do you have a separate contract with the Department to provide medical transportation for residents?					No	If YES, please indicate the amount of income earned from such a program during this reporting period.				
						\$	N/A	Ln 14			
	c. What percent of all travel expense relates to transportation of nurses and patients?										
	d. Have vehicle usage logs been maintained?					Yes					
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?					Yes					
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?					Yes					
	g. Does the facility transport residents to and from day training?					No					
	Indicate the amount of income earned from providing such transportation during this reporting period.					\$	N/A				
(17)	Has an audit been performed by an independent certified public accounting firm?					Yes	Firm Name: Crowe Horwath, LLC - Not Finished Yet				
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?					Yes					
(19)	If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?					Yes	Attach invoices and a summary of services for all architect and appraisal fees				

SEE ACCOUNTANTS' COMPILATION REPORT