

		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: 0046557

Facility Name: University Nsg & Rehab Ctr

Address: 1095 University Dr Edwardsville 62025
Number City Zip Code

County: Madison

Telephone Number: (618) 656-1081 Fax # (618) 656-7083

HFS ID Number:

Date of Initial License for Current Owners: 1/1/04

Type of Ownership:

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

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

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: TYSEN ADAMS Telephone Number: (317) 383.4000
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/12 to 12/31/12 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or
Administrator
of Provider

(Signed)
(Type or Print Name) Mike Sorrells
(Title) Chief Financial Officer

Paid
Preparer

(Signed)
(Print Name and Title) BKD, LLP - Consultant
(Firm Name & Address) BKD, LLP
201 N ILLINOIS ST, ST 700, INDIANAPOLIS, IN 46244
(Telephone) (317) 383.4000 Fax # (317) 383.4200

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 University Nsg & Rehab Ctr# 0046557 Report Period Beginning: 1/1/12 Ending: 12/31/12

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>122</u>	Skilled (SNF)	<u>122</u>	<u>44,652</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>122</u>	TOTALS	<u>122</u>	<u>44,652</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>26,457</u>	<u>8,009</u>	<u>3,194</u>	<u>37,660</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>26,457</u>	<u>8,009</u>	<u>3,194</u>	<u>37,660</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 84.34%

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

NONE (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

NONE

F. Does the facility maintain a daily midnight census?

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

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 1/1/2004

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

YES ☒Date 1/1/2004NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 118 and days of care provided 2,716Medicare 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.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	266,160	17,111	7,260	290,531		290,531		290,531			1
2	Food Purchase		227,474		227,474		227,474	(239)	227,235			2
3	Housekeeping	103,978	24,303		128,281		128,281		128,281			3
4	Laundry	82,263	13,901		96,164		96,164		96,164			4
5	Heat and Other Utilities			146,624	146,624		146,624		146,624			5
6	Maintenance	67,731	14,942	38,158	120,831		120,831	39	120,870			6
7	Other (specify):*											7
8	TOTAL General Services	520,132	297,731	192,042	1,009,905		1,009,905	(200)	1,009,705			8
	B. Health Care and Programs											
9	Medical Director			33,000	33,000		33,000		33,000			9
10	Nursing and Medical Records	2,068,101	122,540	6,817	2,197,458		2,197,458		2,197,458			10
10a	Therapy		3,654	503	4,157		4,157		4,157			10a
11	Activities	62,433	9,067	2,725	74,225		74,225		74,225			11
12	Social Services	105,816	4,001	332	110,149		110,149	(54,960)	55,189			12
13	CNA Training			1,917	1,917		1,917		1,917			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,236,350	139,262	45,294	2,420,906		2,420,906	(54,960)	2,365,946			16
	C. General Administration											
17	Administrative	85,733		2,000	87,733		87,733	73,545	161,278			17
18	Directors Fees											18
19	Professional Services			462,196	462,196		462,196	(143,966)	318,230			19
20	Dues, Fees, Subscriptions & Promotions			18,732	18,732		18,732	(9,292)	9,440			20
21	Clerical & General Office Expenses	114,092	21,430	37,356	172,878		172,878	54,616	227,494			21
22	Employee Benefits & Payroll Taxes			558,489	558,489		558,489		558,489			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,257	3,257		3,257	24,892	28,149			24
25	Other Admin. Staff Transportation			19,516	19,516		19,516	(2,685)	16,831			25
26	Insurance-Prop.Liab.Malpractice			84,203	84,203		84,203		84,203			26
27	Other (specify):*							33,015	33,015			27
28	TOTAL General Administration	199,825	21,430	1,185,749	1,407,004		1,407,004	30,125	1,437,129			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,956,307	458,423	1,423,085	4,837,815		4,837,815	(25,035)	4,812,780			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			13,896	13,896		13,896	5,345	19,241			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			85,741	85,741		85,741	(720)	85,021			32
33	Real Estate Taxes			74,273	74,273		74,273		74,273			33
34	Rent-Facility & Grounds			300,000	300,000		300,000	(71,679)	228,321			34
35	Rent-Equipment & Vehicles			21,906	21,906		21,906	1,540	23,446			35
36	Other (specify):*											36
37	TOTAL Ownership			495,816	495,816		495,816	(65,514)	430,302			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		157,952	427,642	585,594		585,594	(8,413)	577,181			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			292,819	292,819		292,819		292,819			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		157,952	720,461	878,413		878,413	(8,413)	870,000			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,956,307	616,375	2,639,362	6,212,044		6,212,044	(98,962)	6,113,082			45

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

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(23,657)	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	5,345	30		9
10	Interest and Other Investment Income	(720)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(239)	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	(5,894)	21		18
19	Entertainment	(554)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,706)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(10,194)	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	(339,302)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (382,921)		\$	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)	283,959		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 283,959		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (98,962)		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

Report Period Beginning: ID# 0046557
Ending: 1/1/12
12/31/12

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	BANK CHARGES	\$ (2,081)	21	1
2	LATE CHARGES & FEES	(786)	21	2
3	MARKETING SALARY	(54,960)	12	3
4	MARKETING TRAVEL	(2,685)	25	4
5	SETTLEMENT	(200,000)	19	5
6	MISCELLANEOUS INCOME	(4,089)	21	6
7	ADJUST LEASE EXPENSE TO ACTUAL	(74,701)	34	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(339,302)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number University Nsg & Rehab Ctr # 0046557 Report Period Beginning: 1/1/12 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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(239)	0	0	0	0	0	0	0	0	0	0	(239)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	39	0	0	0	0	0	0	0	0	39	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(239)	0	39	0	0	0	0	0	0	0	0	(200)	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	0	0	0	0	0	0	0	0	0	0	0	0	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	(54,960)	0	0	0	0	0	0	0	0	0	0	(54,960)	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	(54,960)	0	0	0	0	0	0	0	0	0	0	(54,960)	16
	C. General Administration													
17	Administrative	0	0	73,545	0	0	0	0	0	0	0	0	73,545	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(207,706)	0	63,740	0	0	0	0	0	0	0	0	(143,966)	19
20	Fees, Subscriptions & Promotions	(10,194)	0	902	0	0	0	0	0	0	0	0	(9,292)	20
21	Clerical & General Office Expenses	(36,507)	0	91,123	0	0	0	0	0	0	0	0	54,616	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(554)	0	25,446	0	0	0	0	0	0	0	0	24,892	24
25	Other Admin. Staff Transportation	(2,685)	0	0	0	0	0	0	0	0	0	0	(2,685)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	33,015	0	0	0	0	0	0	0	0	33,015	27
28	TOTAL General Administration	(257,646)	0	287,771	0	0	0	0	0	0	0	0	30,125	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(312,845)	0	287,810	0	0	0	0	0	0	0	0	(25,035)	29

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	5,345	0	0	0	0	0	0	0	0	0	0	5,345	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(720)	0	0	0	0	0	0	0	0	0	0	(720)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(74,701)	0	3,022	0	0	0	0	0	0	0	0	(71,679)	34
35	Rent-Equipment & Vehicles	0	0	1,540	0	0	0	0	0	0	0	0	1,540	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(70,076)	0	4,562	0	0	0	0	0	0	0	0	(65,514)	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	(8,413)	0	0	0	0	0	0	0	0	0	(8,413)	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	(8,413)	0	0	0	0	0	0	0	0	0	(8,413)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(382,921)	(8,413)	292,372	0	0	0	0	0	0	0	0	(98,962)	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 6-SUPPLEMENTAL		SEE 6-SUPPLEMENTAL		SEE 6-SUPPLEMENTAL		

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	39	Physical Therapy	\$ 178,173	Tru Rehab, LLC	100.00%	\$ 174,610	\$ (3,563)	1
2	V	39	Occupational Therapy	165,537	Tru Rehab, LLC	100.00%	162,226	(3,311)	2
3	V	39	Speech Therapy	40,946	Tru Rehab, LLC	100.00%	40,127	(819)	3
4	V	39	Therapy Management Fee	36,000	Tru Rehab, LLC	100.00%	35,280	(720)	4
5	V								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			\$ 420,656			\$ 412,243	\$ * (8,413)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	IDE MANAGEMENT GROUP, LLC	100.00%	\$		15
16	V	6	MAINTENANCE		IDE MANAGEMENT GROUP, LLC	100.00%	39	39	16
17	V	10	NURSING		IDE MANAGEMENT GROUP, LLC	100.00%			17
18	V	17	ADMINISTRATIVE		IDE MANAGEMENT GROUP, LLC	100.00%	75,545	75,545	18
19	V	19	PROFESSIONAL FEES		IDE MANAGEMENT GROUP, LLC	100.00%	63,740	63,740	19
20	V	20	DUES, FEES, SUB		IDE MANAGEMENT GROUP, LLC	100.00%	902	902	20
21	V	21	CLERICAL & GENERAL		IDE MANAGEMENT GROUP, LLC	100.00%	91,123	91,123	21
22	V	24	TRAVEL & SEMINAR		IDE MANAGEMENT GROUP, LLC	100.00%	25,446	25,446	22
23	V	25	TRANSPORTATION		IDE MANAGEMENT GROUP, LLC	100.00%			23
24	V	26	INSURANCE		IDE MANAGEMENT GROUP, LLC	100.00%			24
25	V	27	EMPLOYEE BENEFITS		IDE MANAGEMENT GROUP, LLC	100.00%	33,015	33,015	25
26	V	32	INTEREST		IDE MANAGEMENT GROUP, LLC	100.00%			26
27	V	34	RENT-FACILITY & GROUNDS		IDE MANAGEMENT GROUP, LLC	100.00%	3,022	3,022	27
28	V	35	RENT-EQUIP & VEH		IDE MANAGEMENT GROUP, LLC	100.00%	1,540	1,540	28
29	V								29
30	V	17	MANAGEMENT FEES	2,000	IDE MANAGEMENT GROUP, LLC	100.00%		(2,000)	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			\$ 2,000			\$ 294,372	\$ * 292,372	39

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

Facility Name & ID Number

University Nsg & Rehab Ctr

0046557

Report Period Beginning:

1/1/12

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	MARK IDE	100%	GRINNELL HEALTH CARE CENTER	GRINNELL, IA	IDE MANAGEMENT GROUP, LLC	GREENFIELD, IN	BOOKKEEPING/MGT	1
2			NEWTON HEALTH CARE CENTER	NEWTON, IA	TRU REHAB, LLC	VINCENNES, IN	THERAPY-REHAB	2
3			URBANDALE HEALTH CARE CENTER	URBANDALE, IA	DAVIS IHC PROP	GREENFIELD, IN	PROPERTY MGT	3
4			ZEARING HEALTH CARE CENTER	ZEARING, IA				4
5			CLOVERLEAF OF KNIGHTSVILLE	KNIGHTSVILLE, IN				5
6			COLONIAL HEALTH CARE	CROWN POINT, IN				6
7			WILLOW MANOR	VINCENNES, IN				7
8			KENDALLVILLE MANOR	KENDALVILLE, IN				8
9			LANDMARK HEALTHCARE	NEW ALBANY, IN				9
10			NORTH RIDGE ASSISTED LIVING (ALF)	ALBION, IN				10
11			NORTH RIDGE NURSING	ALBION, IN				11
12			RURAL HEALTHCARE	INDIANAPOLIS, IN				12
13			SUGAR CREEK REHAB	GREENFIELD, IN				13
14			THE CHATEAU AT SUGAR CREEK (ALF)	GREENFIELD, IN				14
15			WARSAW MEADOWS	WARSAW, IN				15
16			WOODLAND MANOR	ELKHART, IN				16
17			MADISON HEALTH CARE CENTER	INDIANAPOLIS, IN				17
18			BLOOMINGTON NURSING AND REHAB	BLOOMINGTON, IN				18
19			CORYDON NURSING AND REHAB	CORYDON, IN				19
20			ESSEX NURSING AND REHAB	LEBANON, IN				20
21			HIGHLAND NURSING AND REHAB	HIGHLAND, IN				21
22			LINTON NURSING AND REHAB	LINTON, IN				22
23			MERIDIAN NURSING AND REHAB	INDIANAPOLIS, IN				23
24			ROCKVILLE NURSING AND REHAB	ROCKVILLE, IN				24
25			TERRE HAUTE NURSING AND REHAB	TERRE HAUTE, IN				25
26			APPLETON HEALTH CARE CENTER	APPLETON, WI				26
27			NORTH LOGAN HEALTH CARE	DANVILLE, IL				27
28			EDWARDSVILLE NSG & REHAB CTR	EDWARDSVILLE, IL				28
29			PARIS HEALTH CARE CENTER	PARIS, IL				29
30								30

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	MARK IDE	SHAREHOLDER	Administrative	100.00	SEE ATTACHED	3	7.50	Alloc Salary	\$ 7,046	17-7	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	\$ 7,046		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

Facility Name & ID Number University Nsg & Rehab Ctr # 0046557 Report Period Beginning: 1/1/12 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 IDE MANAGEMENT GROUP, LLC
Street Address 5430 W. US 40
City / State / Zip Code GREENFIELD, IN 46140
Phone Number (317) 947-0233
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	5	UTILITIES	INPATIENT DAYS	525,604	28	\$	\$	37,660	\$ 0	1
2	6	MAINTENANCE	INPATIENT DAYS	525,604	28	540		37,660	39	2
3	10	NURSING	INPATIENT DAYS	525,604	28			37,660	0	3
4	17	ADMINISTRATIVE	INPATIENT DAYS	525,604	28	1,054,346	1,054,346	37,660	75,545	4
5	19	PROFESSIONAL FEES	INPATIENT DAYS	525,604	28	889,583		37,660	63,740	5
6	20	DUES, FEES, SUB	INPATIENT DAYS	525,604	28	12,587		37,660	902	6
7	21	CLERICAL & GENERAL	INPATIENT DAYS	525,604	28	1,271,766	783,963	37,660	91,123	7
8	24	TRAVEL & SEMINAR	INPATIENT DAYS	525,604	28	355,145		37,660	25,446	8
9	25	TRANSPORTATION	INPATIENT DAYS	525,604	28			37,660	0	9
10	26	INSURANCE	INPATIENT DAYS	525,604	28			37,660	0	10
11	27	EMPLOYEE BENEFITS	INPATIENT DAYS	525,604	28	460,777		37,660	33,015	11
12	32	INTEREST	INPATIENT DAYS	525,604	28			37,660	0	12
13	34	RENT-FACILITY & GROUNDS	INPATIENT DAYS	525,604	28	42,181		37,660	3,022	13
14	35	RENT-EQUIP & VEH	INPATIENT DAYS	525,604	28	21,487		37,660	1,540	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,108,412	\$ 1,838,309		\$ 294,372	25

Facility Name & ID Number University Nsg & Rehab Ctr # 0046557 Report Period Beginning: 1/1/12 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 TRU REHAB, LLC
Street Address 3801 OLD BRUCEVILLE ROAD
City / State / Zip Code VINCENNES, IN 47591
Phone Number (812) 886-4677
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	39	PHYSICAL THERAPY	DIRECT ALLOCATION			\$	\$		174,610	1
2	39	OCCUPATIONAL THERAPY	DIRECT ALLOCATION						162,226	2
3	39	SPEECH THERAPY	DIRECT ALLOCATION						40,127	3
4	39	THERAPY MGT FEES	DIRECT ALLOCATION						35,280	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					\$	\$		412,243	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	IDE MANAGEMENT GROUP	X		LOAN PAYABLE				201,365				61,898	6
7	OMNICARE		X	NOTE PAYABLE				6,292				23,843	7
8													8
9	TOTAL Facility Related						\$	207,657				\$ 85,741	9
	B. Non-Facility Related*												
10	INTEREST INCOME	X										(720)	10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$					\$ (720)	14
15	TOTALS (line 9+line14)						\$	207,657				\$ 85,021	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NONE Line # N/A

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

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.		\$	74,273	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.)		\$	73,416	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(857)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	75,130	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.		\$	74,273	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	66,808	8	
		2008	68,488	9	
		2009	72,851	10	
		2010	74,273	11	
		2011	73,416	12	
				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2011 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

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

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

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
University Nsg & Rehab Ctr

COUNTY
Madison

FACILITY IDPH LICENSE NUMBER
0046557

CONTACT PERSON REGARDING THIS REPORT
TYSEN ADAMS

TELEPHONE
(317) 383.4000
FAX #:
(317) 383.4200

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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	14-2-15-15-11-201-002.001	LONG TERM CARE PROPERTY	\$ 73,415.96	\$ 73,415.96
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 73,415.96	\$ 73,415.96

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

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

C. **Tax Bills**

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:28,290

B. General Construction Type:ExteriorBRICK

Frame

Number of Stories1

C. Does the Operating Entity?

(a) Own the Facility

(b) Rent from a Related Organization.

X(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?

X(a) Own the Equipment

(b) Rent equipment from a Related Organization.

X(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

XNO

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				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Various		2004		14,688		20	734	734	6,609
10	Various		2005		12,622		20	631	631	5,050
11	Various		2006		19,362		20	968	968	9,182
12	Various		2007		22,531		20	1,127	1,127	5,436
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

*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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	New carpet	2008	\$ 2,000	\$	20	\$ 100	\$ 100	\$ 500	37
38	Wall Posts	2008	2,798		20	140	140	700	38
39	Wiring in Kitchen	2008	1,835		20	92	92	459	39
40	Fire Alarm	2008	2,814		20	141	141	704	40
41	Sidewalks, Metal Roof	2008	5,482		20	274	274	1,370	41
42	Water Heater	2008	2,343		20	117	117	586	42
43	New Tile & Carpet	2008	3,097		20	155	155	774	43
44	Seal Coat Asphalt	2008	5,035		20	252	252	1,259	44
45	Drapery	2008	1,184		20	59	59	296	45
46	Drapery	2008	1,099		20	55	55	275	46
47	Carpet	2008	1,348		20	67	67	337	47
48	Generator	2009	43,247		20	2,162	2,162	8,649	48
49	New Sidewalk	2009	3,327		20	166	166	665	49
50	Water Heater	2009	5,800		20	290	290	1,160	50
51	Kitchen Wall	2010	13,830		20	692	692	2,075	51
52	Propane Tank/Pipe	2010	3,775		20	189	189	567	52
53	Shower Floors & Walls	2011	6,887		20	344	344	688	53
54	Tub, Shower, Bathroom Tile	2011	7,747		20	387	387	774	54
55	Tall chain Link Fence with Pds Slats	2011	4,415		20	221	221	442	55
56	Flooring installed in the living room area of the dining room	2012	11,825		20	296	296	296	56
57				9,326			(9,326)		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)		\$ 199,091	\$ 9,326		\$ 9,659	\$ 333	\$ 48,853	70

**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	\$93,258	\$4,570	\$9,326	\$4,756		\$60,887	71
72	Current Year Purchases	48,937		256	256		256	72
73	Fully Depreciated Assets	1,758					1,758	73
74								74
75	TOTALS	\$143,953	\$4,570	\$9,582	\$5,012		\$62,901	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 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)	\$343,044	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$13,896	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$19,241	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$5,345	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$111,754	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: OMEGA HEALTHCARE INVESTORS
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:				\$ 225,299			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ 225,299			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: \$ 21,906 Description: SEE ATTACHED 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.

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

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

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

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

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

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

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

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

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-03	hrs	\$		\$ 165,537	\$		\$ 165,537	1
2	Licensed Speech and Language Development Therapist	39-03	hrs			40,946			40,946	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs			178,173			178,173	4
5	Physician Care		visits			144			144	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-02	# of prescrpts				147,529		147,529	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Lab & X-ray	39-02					10,423		10,423	12
13	Other (specify): Ambulance, Therapy Fees					42,842			42,842	13
14	TOTAL			\$		\$ 427,642	\$ 157,952		\$ 585,594	14

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

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 34,214	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,291,502		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	18,369		6
7	Other Prepaid Expenses	35		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,344,120	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	166,266		15
16	Equipment, at Historical Cost	143,953		16
17	Accumulated Depreciation (book methods)	(139,367)		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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 170,852	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,514,972	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 676,707	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	100,763		30
31	Accrued Taxes Payable (excluding real estate taxes)	40,347		31
32	Accrued Real Estate Taxes(Sch.IX-B)	75,858		32
33	Accrued Interest Payable	59,817		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Expenses</u>	(135)		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 953,357	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	241,657		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 241,657	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,195,014	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 319,958	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,514,972	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 184,909	1
2	Restatements (describe):		2
3	ROUNDING	(3)	3
4	AUDIT ADJUSTMENTS TO R/E	165,691	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 350,597	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(620,639)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	590,000	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)	\$ (30,639)	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)	\$ 319,958	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number University Nsg & Rehab Ctr# 0046557Report Period Beginning: 1/1/12Ending: 12/31/12

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

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

		1	
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,374,842	1
2	Discounts and Allowances for all Levels	(1,742,665)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,632,177	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	748,654	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 748,654	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	101,761	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,323	19
20	Radiology and X-Ray	3,108	20
21	Other Medical Services	93,573	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 205,765	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	720	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 720	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	MISCELLANEOUS INCOME	4,089	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,089	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,591,405	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,009,905	31
32	Health Care	2,420,906	32
33	General Administration	1,407,004	33
	B. Capital Expense		
34	Ownership	495,816	34
	C. Ancillary Expense		
35	Special Cost Centers	585,594	35
36	Provider Participation Fee	292,819	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,212,044	40
41	Income before Income Taxes (line 30 minus line 40)**	(620,639)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (620,639)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,931,734	44
45	Private Pay - Net Inpatient Revenue	1,267,738	45
46	Medicare - Net Inpatient Revenue	596,759	46
47	Other-(specify)		47
48	Other-(specify) <u>Part B, Bad Debts, Prior Year Income</u>	(164,054)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,632,177	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? Not complete 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.

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	2,080	2,271	\$ 85,271	\$ 37.55	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,509	12,280	274,116	22.32	3
4	Licensed Practical Nurses	28,024	30,941	542,716	17.54	4
5	CNAs & Orderlies	75,043	81,482	1,165,998	14.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,744	6,361	62,433	9.81	10
11	Social Service Workers	5,398	6,025	105,816	17.56	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	23,935	25,848	266,160	10.30	15
16	Dishwashers					16
17	Maintenance Workers	4,364	5,050	67,731	13.41	17
18	Housekeepers	9,729	10,657	103,978	9.76	18
19	Laundry	8,421	8,956	82,263	9.19	19
20	Administrator	2,058	2,108	85,733	40.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	4,880	5,140	114,092	22.20	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	181,185	197,119	\$ 2,956,307 *	\$ 15.00	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	182	\$ 7,260	1.3	35
36	Medical Director	Monthly	33,000	9.3	36
37	Medical Records Consultant	4	240	10.3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	15	805	11.3	44
45	Social Service Consultant	18	964	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	219	\$ 42,269		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

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Jerry Neal	ADMINISTRATOR		\$ 85,733	Workers' Compensation Insurance		\$ 26,131	IDPH License Fee	\$	
				Unemployment Compensation Insurance			Advertising: Employee Recruitment	873	
				FICA Taxes		314,953	Health Care Worker Background Check	1,920	
				Employee Health Insurance		207,262	(Indicate # of checks performed 20)		
				Employee Meals			Patient Background Checks	110	
				Illinois Municipal Retirement Fund (IMRF)*			Advertising & Promotions	10,194	
				Other Employee Benefits		10,143	Dues & Subscriptions	410	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 85,733				Licenses & Fees	5,335	
B. Administrative - Other							Allocation from Ide Management	902	
Description			Amount				Less: Public Relations Expense	()	
Management Fees - Ide Management Group			\$ 2,000				Non-allowable advertising	(10,194)	
							Yellow page advertising	()	
							TOTAL (agree to Sch. V, line 20, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 2,000	TOTAL (agree to Schedule V, line 22, col.8)			\$ 558,489	\$ 9,440	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
SEE ATTACHED SECHEDULE			\$ 462,196			\$	Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense	3,257	
							Allocation from Ide Management	25,446	
							Entertainment Expense	(554)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 462,196	TOTAL			\$	(agree to Sch. V, line 24, col. 8)	
								TOTAL	\$ 28,149

*** Attach copy of IMRF notifications**

****See instructions.**

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

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

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union?

NO

(2) Are there any dues to nursing home associations included on the cost report?

NO

If YES, give association name and amount.

N/A

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

NO

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

N/A

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

NO

If YES, what is the capacity?

N/A

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

YES

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

10 Yrs

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

\$ 11,879

Line 10.2

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

YES

If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?

NO

If YES, give effective date of lease.

N/A

(9) Are you presently operating under a sublease agreement?

X

YES

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.

\$ 292,819

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

NO

If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

YES

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

NO

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ N/A

Has any meal income been offset against related costs?

N/A

Indicate the amount.

\$ N/A

(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

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

100% on 14

d. Have vehicle usage logs been maintained?

N/A

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

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

N/A

g. Does the facility transport residents to and from day training?

NO

Indicate the amount of income earned from providing such transportation during this reporting period.

\$ N/A

(17) Has an audit been performed by an independent certified public accounting firm?

NO

Firm Name:

N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

YES

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

YES

Attach invoices and a summary of services for all architect and appraisal fees.