

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: 0047274

Facility Name: Meadowbrook Manor LaGrange

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

County: Cook

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

HFS ID Number:

Date of Initial License for Current Owners: 08/25/2005

Type of Ownership:

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

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

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Allan S. Gabrys Telephone Number: 331-472-4500
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 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) Christopher Vangel
(Title) Executive Director

Paid
Preparer

(Signed)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

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

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 _____

	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	94	Skilled (SNF)	94	34,310	1
2		Skilled Pediatric (SNF/PED)		0	2
3	103	Intermediate (ICF)	103	37,595	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	197	TOTALS	197	71,905	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	28,640	6,451	3,178	38,269	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,640	6,451	3,178	38,269	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.22%

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? Yes

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

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 08/25/2005

J. Was the facility purchased or leased after January 1, 1978? YES X Date 08/25/2005 NO

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 94 and days of care provided 2,877

Medicare Intermediary Wisconsin Physicians Services

IV. ACCOUNTING BASIS

MODIFIED ACCRUAL X CASH* CASH*

Is your fiscal year identical to your tax year? YES X NO

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016 * All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Meadowbrook Manor LaGrange # 0047274 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	340,515	35,352	14,706	390,573		390,573		390,573			1
2	Food Purchase		236,380		236,380		236,380	676	237,056			2
3	Housekeeping	226,334	39,755		266,089		266,089		266,089			3
4	Laundry	60,632	19,928		80,560		80,560		80,560			4
5	Heat and Other Utilities			208,736	208,736		208,736	1,978	210,714			5
6	Maintenance	153,662	41,821	143,205	338,688		338,688	20,148	358,836			6
7	Other (specify):*											7
8	TOTAL General Services	781,143	373,236	366,647	1,521,026		1,521,026	22,802	1,543,828			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000	9,365	39,365			9
10	Nursing and Medical Records	3,105,945	275,161	35,770	3,416,876		3,416,876	7,089	3,423,965			10
10a	Therapy	485,906	3,851	3,746	493,503		493,503		493,503			10a
11	Activities	141,766	7,242	2,295	151,303		151,303	55	151,358			11
12	Social Services	73,183		1,200	74,383		74,383	9,352	83,735			12
13	CNA Training	1,440			1,440		1,440		1,440			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,808,240	286,254	73,011	4,167,505		4,167,505	25,861	4,193,366			16
	C. General Administration											
17	Administrative	115,910		492,002	607,912		607,912	(492,002)	115,910			17
18	Directors Fees											18
19	Professional Services			140,149	140,149		140,149	6,881	147,030			19
20	Dues, Fees, Subscriptions & Promotions			35,187	35,187		35,187	(5,952)	29,235			20
21	Clerical & General Office Expenses	225,763	30,749	63,026	319,538		319,538	205,751	525,289			21
22	Employee Benefits & Payroll Taxes			705,281	705,281		705,281		705,281			22
23	Inservice Training & Education			3,515	3,515		3,515		3,515			23
24	Travel and Seminar			493	493		493	121	614			24
25	Other Admin. Staff Transportation			9,615	9,615		9,615	1,226	10,841			25
26	Insurance-Prop.Liab.Malpractice			375,370	375,370		375,370	10,936	386,306			26
27	Other (specify):*							36,825	36,825			27
28	TOTAL General Administration	341,673	30,749	1,824,638	2,197,060		2,197,060	(236,214)	1,960,846			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,931,056	690,239	2,264,296	7,885,591		7,885,591	(187,551)	7,698,040			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			141,104	141,104		141,104	52,399	193,503			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			31,218	31,218		31,218	(1,802)	29,416			32
33	Real Estate Taxes							187,001	187,001			33
34	Rent-Facility & Grounds			1,320,000	1,320,000		1,320,000	(1,267,752)	52,248			34
35	Rent-Equipment & Vehicles			38,624	38,624		38,624	36,686	75,310			35
36	Other (specify):*											36
37	TOTAL Ownership			1,530,946	1,530,946		1,530,946	(993,468)	537,478			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			161	161		161		161			38
39	Ancillary Service Centers		172,431	47,882	220,313		220,313		220,313			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			331,197	331,197		331,197		331,197			42
43	Other (specify):*			491,443	491,443		491,443	(491,443)				43
44	TOTAL Special Cost Centers		172,431	870,683	1,043,114		1,043,114	(491,443)	551,671			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,931,056	862,670	4,665,925	10,459,651		10,459,651	(1,672,462)	8,787,189			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(311)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	11,410	30		9
10	Interest and Other Investment Income	(1,802)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(924)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties		43		18
19	Entertainment	(550)	43		19
20	Contributions	(2,100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(434,399)	43		24
25	Fund Raising, Advertising and Promotional		43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,625)	43		26
27	CNA Training for Non-Employees		43		27
28	Yellow Page Advertising	(1,420)	43		28
29	Other-Attach Schedule See Sch 5A	(64,130)	43		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (495,851)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,176,611)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,176,611)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,672,462)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

Schedule 5A

VI. ADJUSTMENT DETAIL
NON-ALLOWABLE EXPENSES
LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow Chamber Dues	(500)	43
To disallow Consolidated Billing Services	(240)	43
To disallow Marketing Expenses	(5,406)	43
To disallow X-Ray expense	(15,795)	43
To disallow Lab expense	(3,643)	43
To disallow Employee Gifts	(11,363)	43
To disallow Cable Television	(8,061)	43
To Offset Miscellaneous	0	21
To disallow Collection Fees	(6,879)	19
To disallow COPE Fee	(6,826)	20
To disallow Employees Cards	(2,130)	43
To disallow Physicians Gifts	(662)	43
To disallow Flower/Cards	(93)	43
To disallow Sport Outings - Sponsorship	(2,400)	43
To disallow Patient Clothing	(132)	43
Total	(64,130)	

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Meadowbrook Manor LaGrange# 0047274

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	(311)	987	0	0	0	0	0	0	0	0	0	676	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	1,978	0	0	0	0	0	0	0	0	0	1,978	5
6	Maintenance	0	13,804	0	6,344	0	0	0	0	0	0	0	20,148	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(311)	16,769	0	6,344	0	0	0	0	0	0	0	22,802	8
	B. Health Care and Programs													
9	Medical Director	0	9,365	0	0	0	0	0	0	0	0	0	9,365	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	7,089	0	0	0	0	0	0	0	0	0	7,089	11
12	Social Services	0	55	0	0	0	0	0	0	0	0	0	55	12
13	CNA Training	0	9,352	0	0	0	0	0	0	0	0	0	9,352	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	0	25,861	0	0	0	0	0	0	0	0	0	25,861	16
	C. General Administration													
17	Administrative	0	(441,133)	0	0	0	0	0	0	0	0	0	(441,133)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	5,790	0	7,970	0	0	0	0	0	0	0	13,760	19
20	Fees, Subscriptions & Promotions	0	191	0	683	0	0	0	0	0	0	0	874	20
21	Clerical & General Office Expenses	0	154,882	0	0	0	0	0	0	0	0	0	154,882	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	0	0	121	0	0	0	0	0	0	0	0	121	24
25	Other Admin. Staff Transportation	0	0	1,226	0	0	0	0	0	0	0	0	1,226	25
26	Insurance-Prop.Liab.Malpractice	0	0	292	10,644	0	0	0	0	0	0	0	10,936	26
27	Other (specify):*	0	0	36,825	0	0	0	0	0	0	0	0	36,825	27
28	TOTAL General Administration	0	(280,270)	38,464	19,297	0	0	0	0	0	0	0	(222,509)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(311)	(237,640)	38,464	25,641	0	0	0	0	0	0	0	(173,846)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Meadowbrook Manor LaGrange # 0047274 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	11,410	0	3,143	37,846	0	0	0	0	0	0	0	52,399	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,802)	0	0	0	0	0	0	0	0	0	0	(1,802)	32
33	Real Estate Taxes	0	0	0	187,001	0	0	0	0	0	0	0	187,001	33
34	Rent-Facility & Grounds	0	0	52,248	(1,320,000)	0	0	0	0	0	0	0	(1,267,752)	34
35	Rent-Equipment & Vehicles	0	0	2,626	34,060	0	0	0	0	0	0	0	36,686	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	9,608	0	58,017	(1,061,093)	0	0	0	0	0	0	0	(993,468)	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):*	(441,018)	0	0	0	0	0	0	0	0	0	0	(441,018)	43
44	TOTAL Special Cost Centers	(441,018)	0	0	0	0	0	0	0	0	0	0	(441,018)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(431,721)	(237,640)	96,481	(1,035,452)	0	0	0	0	0	0	0	(1,608,332)	45

Facility Name & ID Number Meadowbrook Manor LaGrange# 0047274Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Schedule 6A	See Schedule 6A	Butterfield Health Care II, Inc. d/b/a	Naperville	J&D Partners, LP	Bolingbrook	Lessor
		Meadowbrook Manor of Naperville		MMN Partners, LP	Naperville	Lessor
				Butterfield Health		
		Butterfield Health Care II, Inc. d/b/a	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
		Meadowbrook Manor of		MML Properties LLC	LaGrange	Lessor
				Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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

☒ YES☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 987	\$ 987	1
2	V	3	Housekeeping		Butterfield Health Care Group, Inc.	100.00%			2
3	V	5	Utilities		Butterfield Health Care Group, Inc.	100.00%	1,978	1,978	3
4	V	6	Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	13,804	13,804	4
5	V	9	Medical Director		Butterfield Health Care Group, Inc.	100.00%	9,365	9,365	5
6	V	11	Nursing		Butterfield Health Care Group, Inc.	100.00%	7,089	7,089	6
7	V	12	Activities		Butterfield Health Care Group, Inc.	100.00%	55	55	7
8	V	13	Social Services		Butterfield Health Care Group, Inc.	100.00%	9,352	9,352	8
9	V	17	Administrative Costs	492,002	Butterfield Health Care Group, Inc.	100.00%	50,869	(441,133)	9
10	V	19	Professional Services		Butterfield Health Care Group, Inc.	100.00%	5,790	5,790	10
11	V	20	Dues, Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	191	191	11
12	V	21	Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	154,882	154,882	12
13	V	23	Training & Education		Butterfield Health Care Group, Inc.	100.00%			13
14	Total			\$ 492,002			\$ 254,362	\$ * (237,640)	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.

☒ X

 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	24	Travel & Seminar	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 121	\$	121
16	V	25	Auto Expense		Butterfield Health Care Group, Inc.	100.00%	1,226		1,226
17	V	26	Insurance		Butterfield Health Care Group, Inc.	100.00%	292		292
18	V	27	Employee Benefits General &Admin.		Butterfield Health Care Group, Inc.	100.00%	36,825		36,825
19	V	30	Depreciation		Butterfield Health Care Group, Inc.	100.00%	3,143		3,143
20	V	32	Interest		Butterfield Health Care Group, Inc.	100.00%			
21	V	34	Rent Building		Butterfield Health Care Group, Inc.	100.00%	52,248		52,248
22	V	35	Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	2,626		2,626
23	V								
24	V								
25	V								
26	V								
27	V								
28	V								
29	V								
30	V								
31	V								
32	V								
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$			\$ 96,481	\$ *	96,481

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$	MML Properties, LLC	100.00%	\$ 7,970	\$ 7,970	15
16	V	20	Fees & Subscriptions		MML Properties, LLC	100.00%	683	683	16
17	V	21	Clerical & General Office		MML Properties, LLC	100.00%			17
18	V	26	Insurance-Prop., Liab., Malpr.		MML Properties, LLC	100.00%	10,644	10,644	18
19	V	30	Depreciation		MML Properties, LLC	100.00%	37,846	37,846	19
20	V	32	Interest Expense		MML Properties, LLC	100.00%			20
21	V	32	Amort of Mortgage Costs		MML Properties, LLC	100.00%			21
22	V	33	Real Estate Taxes		MML Properties, LLC	100.00%	176,420	176,420	22
23	V	33	Real Estate Taxes		MML Properties, LLC	100.00%	10,581	10,581	23
24	V	34	Rent	1,320,000	MML Properties, LLC	100.00%		(1,320,000)	24
25	V	35	Equipment Rental		MML Properties, LLC	100.00%	34,060	34,060	25
26	V	6	Repairs and Maintenance		MML Properties, LLC	100.00%	6,344	6,344	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,320,000			\$ 284,548	\$ * (1,035,452)	39

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

Butterfield Health Care VIII, LLC
D/B/A Meadowbrook Manor of LaGrange
Provider # 0047274
12/31/2015

Schedule 6A

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

Name	Ownership %
RBJ Investments, LP	25%
Jafari Family LLC	25%
Louis William Dimas Family Limited Partnership	15%
Vangel Family Investments LLP	25%
Christopher Vangel Descendant's GST Exempt Trusd U/A D 6/21/99	5%
Katherine Hocuk Descendant's GST Exempt Trusd U/A D 6/21/99	5%
	100.00%

Facility Name & ID Number Meadowbrook Manor LaGrange # 0047274 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Christopher Vangel	Operating Supvsr.	Administrative	5.00	145,822	8	20.00	Mgt Salaries	\$ 14,555	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	99,569	2	5.00	Mgt Salaries	6,797	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	183,440	2	5.00	Mgt Salaries	27,361	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	68,458	2	5.00	Mgt Salaries	2,156	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	62,785	10	25.00	Medical Director	9,365	9(7)	5
6	Robert Jafari	Operating Supvsr.	Administrative	25.00	0	0	0.00	Consulting	0	19	6
7	Dorthy Vangel	Operating Supvsr.	Administrative	12.50	50,400	0	0.00	N/A	0	N/A	7
8	Mark Hocuk	Administrator	Administrative	0.00	78,944	0	0.00	N/A	0	N/A	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 60,234		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 Meadowbrook Manor LaGrange# 0047274

Report Period Beginning:

01/01/2016Ending: 2/31/2016

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

Butterfield Health Care Group, Inc.

Street Address

640 North River Road Suite 106

City / State / Zip Code

Naperville, IL. 60563

Phone Number

(331) 472-4500

Fax Number

(331) 472-4510

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	2	Food	Resident Days	294,843	4	\$ 7,608	\$	38,269	\$ 987	1
2	3	Housekeeping	Resident Days	294,843	4			38,269	0	2
3	5	Utilities	Resident Days	294,843	4	15,243		38,269	1,978	3
4	6	Repairs & Maintenance	Resident Days	294,843	4	106,350	86,233	38,269	13,804	4
5	9	Medical Director	Resident Days	294,843	4	72,150		38,269	9,365	5
6	11	Nursing	Resident Days	294,843	4	54,619	54,619	38,269	7,089	6
7	12	Activities	Resident Days	294,843	4	421		38,269	55	7
8	13	Social Services	Resident Days	294,843	4	72,054	72,054	38,269	9,352	8
9	17	Administrative Costs	Resident Days	294,843	4	391,918	391,918	38,269	50,869	9
10	19	Professional Services	Resident Days	294,843	4	44,612		38,269	5,790	10
11	20	Dues,Fees & Subscriptions	Resident Days	294,843	4	1,475		38,269	191	11
12	21	Clerical & General Office exp.	Resident Days	294,843	4	1,193,284	1,073,152	38,269	154,882	12
13	23	Training & Education	Resident Days	294,843	4			38,269	0	13
14	24	Travel & Seminar	Resident Days	294,843	4	936		38,269	121	14
15	25	Auto Expense	Resident Days	294,843	4	9,444		38,269	1,226	15
16	26	Insurance	Resident Days	294,843	4	2,253		38,269	292	16
17	27	Employee Benefits General &Admin.	Resident Days	294,843	4	283,715		38,269	36,825	17
18	30	Depreciation	Resident Days	294,843	4	24,219		38,269	3,143	18
19	32	Interest	Resident Days	294,843	4			38,269	0	19
20	34	Rent Building	Resident Days	294,843	4	402,545		38,269	52,248	20
21	35	Equipment Rental	Resident Days	294,843	4	20,232		38,269	2,626	21
22										22
23										23
24										24
25	TOTALS					\$ 2,703,078	\$ 1,677,976		\$ 350,843	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				Construction Loan					17,312,653				2	
3													3	
4													4	
5													5	
	Working Capital													
6	West Suburban		X	Working Capital	N/A	05/10/13			853,544	12/31/2017	3.7500	31,218	6	
7													7	
8	Shareholders Loan	X		Working Capital				1,107,500	1,107,500		5.0000		8	
9	TOTAL Facility Related						\$ 1,107,500	\$ 19,273,697				\$ 31,218	9	
	B. Non-Facility Related*													
10									Offset Interest Income			(1,802)	10	
11													11	
12													12	
13													13	
14	TOTAL Non-Facility Related						\$						\$ (1,802)	14
15	TOTALS (line 9+line14)						\$ 1,107,500	\$ 19,273,697				\$ 29,416	15	

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2015 report.			\$	387,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	244,093	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(142,907)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	372,001	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.)			\$	10,581	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.		2012 52,088.95 2004 585.49			
TOTAL REFUND \$ 52,674 For 12 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(52,674)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	187,001	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011 319,900 8 2012 334,496 9 2013 343,972 10 2014 368,899 11 2015 244,093 12	FOR BHF USE ONLY		
2014Tax Bill= 368,899			13	FROM R. E. TAX STATEMENT FOR 2015 \$	13
Estimated increase=1.01			14	PLUS APPEAL COST FROM LINE 5 \$	14
Total = 372,588.33			15	LESS REFUND FROM LINE 6 \$	15
Use: 372,001			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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor LaGrange COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0047274

CONTACT PERSON REGARDING THIS REPORT Scott Gabrys

TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(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. 18-04-423-001-0000	Nursing Facility	\$ 244,093.40	\$ 244,093.40
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 244,093.40	\$ 244,093.40

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 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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:	74,985	B. General Construction Type:	Exterior	Brick	Frame	Wood	Number of Stories	1
------------------------	---------------	--------------------------------------	-----------------	--------------	--------------	-------------	--------------------------	----------

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred:	N/A	2. Number of Years Over Which it is Being Amortized:	N/A
----------------------------------	------------	---	------------

3. Current Period Amortization:	N/A	4. Dates Incurred:	N/A
--	------------	---------------------------	------------

Nature of Costs: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	178,272	2005	\$ 1,561,408	1
2					2
3	TOTALS	178,272		\$ 1,561,408	3

XI. OWNERSHIP COSTS (continued)

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

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	203		2005	1911	\$ 1,323,087	\$	40	\$ 33,077	\$ 33,077	\$ 380,385	4
5				2009	510,195		40	6,377	6,377	51,016	5
6											6
7											7
8											8
	Improvement Type**										
9	Install compressor			2005	1,750		10			1,750	9
10	Elevator overhaur			2005	4,245		10			4,245	10
11	Front porch carpeting			2005	2,086		10			2,086	11
12	Remodel 1st floor - tile & paint			2005	26,770		10			26,770	12
13	Refurbish boiler			2005	21,650		10			21,650	13
14	Furnish & install boiler feed pump			2005	2,750		10			2,750	14
15	Furnish & install condensate pump			2005	2,565		10			2,565	15
16	Furnish & install extrol & relief valve			2005	1,729		10			1,729	16
17											17
18	Sign			2006	8,725	432	10	432		8,725	18
19	Remodel 1st floor - tile, paint & draperies			2006	37,805	1,886	10	1,886		37,805	19
20	Remodel 1st floor - carpet			2006	6,831	342	10	342		6,831	20
21	Fire Department standpipe connections			2006	1,443	75	10	75		1,443	21
22	Furnish & install new heating coil on MUA unit			2006	5,595	275	10	275		5,595	22
23	Repair MUA			2006	3,300	165	10	165		3,300	23
24	Repair water line/pipe			2006	4,800	240	10	240		4,800	24
25	Dialysis room			2006	57,470	3,093	10	3,093		57,470	25
26	Replace faulty fuses			2006	3,590	179	10	179		3,590	26
27	Install panic exit door devices			2006	8,400	420	10	420		8,400	27
28											28
29	Electrical Repairs			2007	4,590	459	10	459		4,361	29
30	Wiremold, covers, cables & supplies for Satellite TV			2007	15,787	1,579	10	1,579		15,000	30
31	Cable & Phone Lines - Installation & Termination			2007	58,250	5,825	10	5,825		55,338	31
32	Remove, repair & replace tile & wood, repair downspouts			2007	2,569	257	10	257		2,441	32
33	Install 5 new 2 1/2 fire hose valves			2007	4,160	416	10	416		3,952	33
34	Demolition & removal of house and garage - 339 S. Ninth St.			2007	11,225	1,122	10	1,122		10,659	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	New doors, hardware, laminating & refinishing for Dementia	2008	\$ 7,540	\$	10	\$ 754	\$ 754	\$ 6,409	37
38	Repair parking lot lights (ballasts, cutting asphalt, trenching								38
39	& running new wiring)	2008	4,989	498	10	498		4,235	39
40	Roof Repairs (rear emergency room entrance & front entrance)	2008	3,949	394	10	394		3,351	40
41	Wiring - Therapy room	2008	5,879		10	588	588	4,998	41
42	Chimney Cap & Tuckpointing	2008	11,993	1,199	10	1,199		10,192	42
43	Rebuilt compressor for HVAC unit	2008	19,864	1,959	10	1,986	27	16,881	43
44									44
45	R&M Reclasses								45
46	- Emergency service for steam leak on heating system-								46
47	furnished & installed new diaphragm & steam trap.	2008	4,699		10	470	470	3,995	47
48	- Emergency service for no heat - furnished & installed								48
49	new fluid head & valve body.	2008	3,045		10	305	305	2,592	49
50	- Tile flooring for facility	2008	14,637		10	1,464	1,464	12,444	50
51									51
52	Concrete flooring, electrical, new tub & faucet, drywall,	2009	26,068	2,607	10	2,607		19,554	52
53	studs & reframe door for Laundry Room Remodel								53
54	Repair masonry on top of building	2009	6,241	624	10	624		4,680	54
55	Install outdoor lighting	2009	11,332	1,133	10	1,133		8,498	55
56	replace 2 shower valves & trims	2009	2,755	276	10	276		2,070	56
57	Fill & roll potholes, crack sealing, sealcoating & striping	2009	6,000		5			6,000	57
58	parking lot								58
59									59
60	R&M Reclasses								60
61	-Remove and replace automatic transfer switch	2009	3,695		10	370	370	2,775	61
62	-Replace air separator and rework piping for new style	2009	5,350		10	535	535	4,013	62
63	air separator.								63
64	-Air conditioner -repair leaks, add drier cores and refrigerant	2009	5,204		10	520	520	3,900	64
65	replace belt and pulley								65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,274,607	\$ 25,455		\$ 69,942	\$ 44,487	\$ 841,243	70

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

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 2,274,607	\$ 25,455		\$ 69,942	\$ 44,487	\$ 841,243	1
2	Cabinets and countertops for therapy office	2010	6,117	612	10	612		3,978	2
3	Install drywall for new wall, rearrange/repair light fixtures	2010	2,705	270	10	270		1,755	3
4	in business office								4
5	Remove & rebuild rear loading dock	2010	2,650	265	10	265		1,723	5
6	Transfer & install reception door, 3 sets of 36" cabinets and	2010	4,974	497	10	497		3,231	6
7	countertops for dining room								7
8	22 - 4 tier lockers with sloped tops	2010	5,138	514	10	514		3,340	8
9	Lavatory faucets, shut offs & trap, tempered glass for restroom	2010	3,436	344	10	344		2,236	9
10	door								10
11	Fill potholes, sealcoating & striping of parking log	2010	5,100		5			5,100	11
12	Fill potholes, sealcoating & striping of parking log	2011	2,000	200	5	200		2,000	12
13	Bathroom & Shower Remodel - Plumbing, Tile, ceramic	2011	95,612	9,561	10	9,561		52,585	13
14	floors, & Painting								14
15	Corridor Remodel - remove wall paper, paint, handrails,	2011	46,474	4,647	10	4,647		25,559	15
16	carpet								16
17	Dinning Roon & Kichen - new vinyl floors, paint all walls	2011	36,795	3,680	10	3,680		20,240	17
18	Tile & Trim for Offices replace all the tile & trim	2011	21,653	2,165	10	2,165		11,908	18
19	Install in Fire Doors	2011	3,135	314	10	314		1,727	19
20									20
21	Elevator repair	2011	4,350	435	10	435		2,392	21
22	Foyer Remodeling	2012	26,756	2,676	10	2,676		12,042	22
23	Enclosure of Trash Contains	2012	2,212	221	10	221		995	23
24	Bathroom & Shower Remodel - Plumbing, Tile, ceramic	2012	26,735	2,674	10	2,674		12,033	24
25	Fire System - Check Valve Remodeling	2012	11,946	1,195	10	1,195		5,377	25
26	Chiller Unit on Roof UpGrade Improvements	2012	5,643	564	10	564		2,538	26
27	Dinning Room Remodelig - Build in Cabinets and Blinds	2012	18,406	1,840	10	1,840		8,280	27
28	Dialysis Room Conversion - ceiling tile, vinyl flooring,	2012	39,774	3,977	10	3,977		17,897	28
29	electric work, trim work								29
30	Therapy Room Remodel first floor -glass,drywall,ceiling title	2012	10,368	1,037	10	1,037		4,666	30
31	prime all walls								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,656,586	\$ 63,143		\$ 107,630	\$ 44,487	\$ 1,042,845	34

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

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 2,656,586	\$ 63,143		\$ 107,630	\$ 44,487	\$ 1,042,845	1
2	Dialysis Room Conversion - ceiling tile, vinyl flooring,	2013	63,006	6,301	10	6,301		22,053	2
3	electric work, trim work								3
4	Therapy Room Remodel first floor -Counter Tops	2013	2,919	292	10	292		1,022	4
5	Kitchen Remodel - Paint, Cabinets	2013	6,136	614	10	614		2,149	5
6	Facility Roof Repairs	2013	6,424	642	10	642		2,247	6
7	Doctors Lounge South Wing-Electric, Drywall, Paint, Flooring	2013	38,577	3,858	10	3,858		13,503	7
8	Res Rooms 1st Floor - Mirrors, Flooring, Plumbing, fan coils	2013	11,339	1,134	10	1,134		3,969	8
9	New Exterior Lighting	2013	3,405	341	10	341		1,193	9
10	Remodel the Juice Bar with Cabinets and Counter tops	2013	2,260	226	10	226		791	10
11	Remodel the Fire Sprinkler Sys in Beauty Shop, Kitchen	2013	1,440	144	10	144		504	11
12									12
13	Replace the Asphalt Parking Lot & Stripping	2014	8,109	1,622	5	1,622		4,055	13
14									14
15	Replace the Door Operator on the North Elevator	2014	5,800	580	10	580		1,450	15
16	Upgrade of the Laundry Room,= - Plumbing, Walls, Electric,	2014	95,256	9,526	10	9,526		23,815	16
17	vent work, Painting, tile, gas and water lines								17
18	Upgrade the Nurse Station - Built in cabinets, blinds,& walls	2014	4,960	496	10	496		1,266	18
19									19
20	Elevator Modernization	2014	42,120		10	4,212	4,212	10,530	20
21	Corridor Lighting and Supplies	2015	1,276	128	10	128		192	21
22	Rsident Rooms Remodeling - painting, lights, vanities. And	2015	6,720	672	10	672		1,008	22
23	grab bars								23
24									24
25	Wood Flooring in Medical Records Office	2016	5,986	299	10	299		299	25
26	Remodel Dining Room -Cabinets, Counter Tops, Tile	2016	9,296	465	10	465		465	26
27	Install new Doors for Life Safety	2016	14,007	700	10	700		700	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,985,622	\$ 91,183		\$ 139,882	\$ 48,699	\$ 1,134,056	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 523,939	\$ 49,880	\$ 49,880	\$	5-10 yrs	\$ 300,090	71
72	Current Year Purchases	824	41	41		10 yrs	41	72
73	Fully Depreciated Assets	62,006				5 yrs	62,006	73
74	Alloc. From Mgmt. Co. & BLDG	597,261	3,700	3,700		10 yrs	593,084	74
75	TOTALS	\$ 1,184,030	\$ 53,621	\$ 53,621	\$		\$ 955,221	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,731,060	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 144,804	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 193,503	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 48,699	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,089,277	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Building Improvements	\$ 1,240,834	92
93	Building Improv. (BLDG CO.)	20,422,295	93
94			94
95		\$ 21,663,129	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Management Company				52,248			6
7	TOTAL				\$ 52,248			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A . N/A

9. Option to Buy: ☐ YES ☒ NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO
16. Rental Amount for movable equipment: \$ 75,310 Description: See Attached Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2017</u>	\$ <u>N/A</u>
13.	<u>/2018</u>	\$ <u>N/A</u>
14.	<u>/2019</u>	\$ <u>N/A</u>

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

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

Meadowbrook Manor LaGrange
0047274
12/31/2016

Schedule 14 A

Schedule 14A

XII. Rental Costs
Line 16 - Description

Copier	13,945
Water Cooler	5,260
Office Equipment	-
Medical Equipment	9,337
Mattress & Beds	8,088
Postage Meter	1,994
Building Company	34,060
Management Co.	<u>2,626</u>
Total	<u><u>75,310</u></u>

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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)		1,440		1,440
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 1,440	\$	\$ 1,440
10	SUM OF line 9, col. 1 and 2 (e)	\$ 1,440			

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.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)											
		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10A(1)	3577	hrs	\$ 142,000		\$	\$	3,577	\$ 142,000	1
2	Licensed Speech and Language Development Therapist	10A(1)	3940	hrs	197,079				3,940	197,079	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A(1,2 & 3)	4200	hrs	146,827	14	926	3,851	4,214	151,604	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39(2)		# of prescrpts				136,372		136,372	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)						36,059		36,059	12
13	Other (specify): <u>Dialysis</u>	39(3)					47,882			47,882	13
14	TOTAL				\$ 485,906	14	\$ 48,808	\$ 176,282	11,731	\$ 710,996	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 7,620	\$ 7,620	1
2	Cash-Patient Deposits	86,628	86,628	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,991,049	1,991,049	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	440,418	450,515	6
7	Other Prepaid Expenses	1,066	1,066	7
8	Accounts Receivable (owners or related parties)	68,315	68,315	8
9	Other(specify): <u>See Sch 17C</u>	48,044	48,044	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,643,140	\$ 2,653,237	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,561,408	13
14	Buildings, at Historical Cost		1,875,402	14
15	Leasehold Improvements, at Historical Cost	544,905	1,110,220	15
16	Equipment, at Historical Cost	586,769	1,184,030	16
17	Accumulated Depreciation (book methods)	(738,330)	(2,089,277)	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 (spe CIP)	1,240,834	21,663,129	22
23	Other(specify): <u>Mortgage Cost Net</u>		3,967	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,634,178	\$ 25,308,879	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,277,318	\$ 27,962,116	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,324,273	\$ 1,324,273	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	63,005	63,005	28
29	Short-Term Notes Payable	853,544	853,544	29
30	Accrued Salaries Payable	309,566	309,566	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		372,001	32
33	Accrued Interest Payable	2,402	2,402	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Sch17C</u>	538,116	538,116	36
37	<u>Due to Related Parties</u>	9,557,971	3,567,261	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 12,648,877	\$ 7,030,168	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,107,500	18,420,153	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)	\$ 1,107,500	\$ 18,420,153	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,756,377	\$ 25,450,321	46
47	TOTAL EQUITY(page 18, line 24)	\$ (9,479,059)	\$ 2,511,795	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,277,318	\$ 27,962,116	48

*(See instructions.)

Schedule 17C

XV. Balance Sheet

<u>A. Current Assets</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 9 -Other		
Refund Transfer	31,860	31,860
Employee Advances	500	500
Real Estate Tax-Escrow		
Due From Beaver Creek Construction	15,684	15,684
	<u>48,044</u>	<u>48,044</u>

<u>C. Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 36 -Other Current Liabilities		
Accrued-Payroll Taxes	22,070	22,070
Wage Garnishments	(85)	(85)
Accrued - Life Ins. Withholding	36	36
Professional Liability Claims	516,095	516,095
	<u>538,116</u>	<u>538,116</u>

<u>C. Current Liabilities</u>	<u>Operating</u>	<u>After Consolidation</u>
Line 37 -Other Current Liabilities		
Due from Bolingbrook	1,757,156	1,757,156
Due from Naperville	1,263,979	1,263,979
Due From BHC Group	44,381	45,475
Due from BHC Construction	4,498	4,498
Due from BHC VIII	146,553	146,553
Accrued Rent	5,991,804	-
Resident Credit Balances	349,600	349,600
N/P State		
	<u>9,557,971</u>	<u>3,567,261</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,965,088)	1
2	Restatements (describe):		2
3	Rounding	(5)	3
4	Loss on Disposal of Assets	(260,469)	4
5	Year end Adjustments to Depreciation Expense	24,382	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,201,180)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,277,879)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,277,879)	17
	B. Transfers (Itemize):		
18	Rounding		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)	\$ (9,479,059)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor LaGrange

0047274

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,237,251	1
2	Discounts and Allowances for all Levels	(262,671)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,974,580	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	951,345	6
7	Oxygen	44,752	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 996,097	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	1,357	13
14	Non-Patient Meals	311	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	117,635	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,496	19
20	Radiology and X-Ray	17,685	20
21	Other Medical Services	60,832	21
22	Laundry	7,977	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 209,293	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,802	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,802	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous and Vending Income		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,181,772	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,521,026	31
32	Health Care	4,167,505	32
33	General Administration	2,197,060	33
	B. Capital Expense		
34	Ownership	1,530,946	34
	C. Ancillary Expense		
35	Special Cost Centers	711,917	35
36	Provider Participation Fee	331,197	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,459,651	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,277,879)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,277,879)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 5,108,546	44
45	Private Pay - Net Inpatient Revenue	997,188	45
46	Medicare - Net Inpatient Revenue	706,996	46
47	Other-(specify) Veterans		47
48	Other-(specify) Insurance	161,850	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,974,580	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.

*** 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.
^ Entity is a Cash Basis Tax Payer

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	2,152	2,511	\$ 85,002	\$ 33.85	1
2	Assistant Director of Nursing	2,105	2,345	81,688	34.83	2
3	Registered Nurses	14,793	15,938	463,643	29.09	3
4	Licensed Practical Nurses	34,069	37,003	1,006,542	27.20	4
5	CNAs & Orderlies	70,953	73,685	1,015,525	13.78	5
6	CNA Trainees	68	75	1,440	19.20	6
7	Licensed Therapist	10,512	11,717	485,906	41.47	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,985	12,883	141,766	11.00	10
11	Social Service Workers	3,898	4,107	73,183	17.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	27,288	29,012	340,515	11.74	15
16	Dishwashers					16
17	Maintenance Workers	7,215	7,787	153,662	19.73	17
18	Housekeepers	22,354	23,908	226,334	9.47	18
19	Laundry	6,558	7,026	60,632	8.63	19
20	Administrator	1,743	2,034	115,910	56.99	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,652	11,426	225,763	19.76	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,182	2,485	32,646	13.14	31
32	Other Health Care See Sch 20A	19,251	20,833	420,899	20.20	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	247,778	264,775	\$ 4,931,056 *	\$ 18.62	34

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

** See instructions.

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	318	\$ 14,706	1(3)	35
36	Medical Director	Monthly	30,000	9(3)	36
37	Medical Records Consultant	64	3,536	10(3)	37
38	Nurse Consultant	Monthly	1,045	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	71	2,820	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,295	11(3)	44
45	Social Service Consultant	19	1,200	12(3)	45
46	Other(specify) Quality Assurance	Monthly	8,439	10(3)	46
47	Wound Care Director	Monthly	22,750	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	516	\$ 86,791		49

C. CONTRACT NURSES

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

Meadowbrook Manor LaGrange
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Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Central Supply	2,050	2,307	40,970	17.76
Nursing Administration	3,994	4,120	83,719	20.32
MDS Coordinator	2,072	2,285	92,291	40.39
Rehabilitation Nursing Wages	3,070	3,568	101,792	28.53
Rehabilitation Aides Wages	8,065	8,553	102,127	11.94
Total	19,251	20,833	420,899	20.20

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Gina McCarthy	Administrator	0	\$ 115,910
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 115,910
B. Administrative - Other			
Description			Amount
Management Fees (eliminated on Sch V, col. 7)		\$	492,002
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 492,002
C. Professional Services			
Vendor/Payee	Type		Amount
Rehab Management Systems	Billing Services	\$	41,250
ADP Inc.	Payroll Services		15,582
Innovative LTC Solutions	Profesional Services		6,656
Unemployment Consultants	Unemployment Consultant		810
Koralynn Dark	Profesional Services		160
Terrill Consulting Services	Profesional Services MDS		7,528
Litwiller Consulting LLC	Profesional Services		410
Company Nurse LLC	Workers Comp. Consulting		1,800
Butterfield Healthcare Group	Bookkeeping Services		22,286
MGKappy Consulting Services	Accounting		3,000
Grabowski Law Center LL	Collection Services		5,013
See Schedule 21A			35,654
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 140,149
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	105,178
Unemployment Compensation Insurance			38,727
FICA Taxes			371,219
Employee Health Insurance			143,654
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Retirement			21,041
Employee Lab Test			1,280
Uniform Allowance			933
Other Employee Benefits			8,194
Medical Reimbursement			7,622
Employee Picnics			7,433
TOTAL (agree to Schedule V, line 22, col.8)			\$ 705,281
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
N/A			
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	1,990
Advertising: Employee Recruitment			526
Health Care Worker Background Check (Indicate # of checks performed 61)			1,787
Patient Background Checks	34		340
Illinois Council Long Term Care			20,685
Less: COPE Fees			(6,826)
Misc. Dues & Subscriptions			7,405
Misc. Licenses			3,137
Alloc. Mgmt. Co.			191
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 29,235
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			493
Allocated from Mgmt. Co.			121
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$ 614

*** Attach copy of IMRF notifications**

****See instructions.**

Meadowbrook Manor LaGrange

Provider #: 0047274
01/01/2016 to 12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

RSM US LLP	Accounting	21,836
Polsinelli Shughart PC	Legal	8,855
Hamilton Thies Lorch & Hagnell	Legal	325
Grabowski Law Center LLC	Legal	1,865
Marquardt & Belmonte, P.C.	Legal	873
Illinois Secretary of State	Annual Report	250
Hunt, Aranda, & Subach LTD	Legal	1,373
Guerrad, Kalina & Butkas	Legal	277
Total for Schedule 21A		<u>35,654</u>
Total (agree to Schedule V, line 19, column 3)		140,149
Allocation from Butterfield Health Care Group		5,790
Allocation From MML Properties	Accounting Fees	7,343
Allocation From MML Properties	Legal Fees	627
Out of period legal		
To disallow non-allowable legal fees		
To disallow non-allowable Professional Fees		(5,014)
Disallow Collection Fees		(1,865)
Total (agree to Schedule V, line 19, column 8)		<u>147,030</u>

01/01/2016 to 12/31/2016

Inservice Training & Education

[illegible]

01/01/2016 to 12/31/2016

IL478-2471

Provider #: 0047274
01/01/2016 to 12/31/2016

Non
Allowable

DATE	PAYEE/VENDOR		AMOUNT
	Hunt, Aranda, & Subach LTD	Corporate Matter - Alpha Medical	1,373.00
	Polsinelli Shughart PC	Employee Related	8,855.00
		Residents Contracts with Insurance Co.	
	Grabowski Law Center LLC	Collections	1,865.00
			(1,865.00)
	Guerrard, Kalina & Butkas	Corporate Matters - Line of Credit	277.00
	Marquardt & Belmont P.C	Corporate Matters - Flood Brothers	873.00
	Hamilton Thies & Lorch	Corporate Matters - Annual Reports	325.00
		\$	13,568.00
			(1,865.00)

XX. GENERAL INFORMATION:

(1)	Are nursing employees (RN,LPN,NA) represented by a union?	<u>No</u>
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.	<u>Yes</u> <u>IL CLTC-\$ 20,685</u>
(3)	Did the nursing home make political contributions or payments to a political action organization? If YES, have these costs been properly adjusted out of the cost report?	<u>Yes</u> <u>Yes</u>
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? If YES, what is the capacity?	<u>No</u> <u>N/A</u>
(5)	Have you properly capitalized all major repairs and equipment purchases? What was the average life used for new equipment added during this period?	<u>Yes</u> <u>10 yrs.</u>
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.	\$ <u>58,230</u> Line <u>10</u>
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports? If NO, attach a complete explanation.	<u>Yes</u>
(8)	Are you presently operating under a sale and leaseback arrangement? If YES, give effective date of lease.	<u>No</u> <u>N/A</u>
(9)	Are you presently operating under a sublease agreement?	YES <u>X</u> NO
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES <u>NO</u> <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.	<u>N/A</u>
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. This amount is to be recorded on line 42 of Schedule V.	\$ <u>331,197</u>
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? If YES, attach an explanation of the allocation.	<u>No</u>
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?	<u>Yes</u>
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? (For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.	<u>No</u>
(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. Has any meal income been offset against related costs?	\$ <u>N/A</u> <u>Yes</u> Indicate the amount. \$ <u>311</u>
(16)	Travel and Transportation a. Are there costs included for out-of-state travel? If YES, attach a complete explanation. b. Do you have a separate contract with the Department to provide medical transportation for residents? If YES, please indicate the amount of income earned from such a program during this reporting period. c. What percent of all travel expense relates to transportation of nurses and patients? d. Have vehicle usage logs been maintained? e. Are all vehicles stored at the nursing home during the night and all other times when not in use? f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period.	<u>No</u> <u>N/A</u> <u>N/A</u> <u>Adequate records have been maintained.</u> <u>Yes</u> <u>N/A</u> <u>No</u> \$ <u>N/A</u>
(17)	Has an audit been performed by an independent certified public accounting firm? Firm Name:	<u>No</u> <u>N/A</u>
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?	<u>Yes</u>
(19)	Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Attach invoices and a summary of services for all architect and appraisal fees	<u>Yes</u>

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	340,515	35,352	14,706	390,573	0	390,573	0	390,573
2. Food Purchase	0	236,380	0	236,380	0	236,380	676	237,056
3. Housekeeping	226,334	39,755	0	266,089	0	266,089	0	266,089
4. Laundry	60,632	19,928	0	80,560	0	80,560	0	80,560
5. Heat and Other Utilities	0	0	208,736	208,736	0	208,736	1,978	210,714
6. Maintenance	153,662	41,821	143,205	338,688	0	338,688	20,148	358,836
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	781,143	373,236	366,647	1,521,026	0	1,521,026	22,802	1,543,828
9. Medical Director	0	0	30,000	30,000	0	30,000	9,365	39,365
10. Nursing & Medical Records	3,105,945	275,161	35,770	3,416,876	0	3,416,876	7,089	3,423,965
10a. Therapy	485,906	3,851	3,746	493,503	0	493,503	0	493,503
11. Activities	141,766	7,242	2,295	151,303	0	151,303	55	151,358
12. Social Services	73,183	0	1,200	74,383	0	74,383	9,352	83,735
13. Nurse Aide Training	1,440	0	0	1,440	0	1,440	0	1,440
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,808,240	286,254	73,011	4,167,505	0	4,167,505	25,861	4,193,366
17. Administrative	115,910	0	492,002	607,912	0	607,912	-492,002	115,910
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	140,149	140,149	0	140,149	6,881	147,030
20. Fees, Subscriptions & Promotion	0	0	35,187	35,187	0	35,187	-5,952	29,235
21. Clerical & General Office	225,763	30,749	63,026	319,538	0	319,538	205,751	525,289
22. Employee Benefits & Payroll	0	0	705,281	705,281	0	705,281	0	705,281
23. Inservice Training & Education	0	0	3,515	3,515	0	3,515	0	3,515
24. Travel and Seminar	0	0	493	493	0	493	121	614
25. Other Admin. Staff Trans	0	0	9,615	9,615	0	9,615	1,226	10,841
26. Insurance-Prop.Liab.Malpractice	0	0	375,370	375,370	0	375,370	10,936	386,306
27. Other (specify)*	0	0	0	0	0	0	36,825	36,825
28. Total General Adminis	341,673	30,749	1,824,638	2,197,060	0	2,197,060	-236,214	1,960,846
29. Total General Administrative	4,931,056	690,239	2,264,296	7,885,591	0	7,885,591	-187,551	7,698,040
30. Depreciation	0	0	141,104	141,104	0	141,104	52,399	193,503
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	31,218	31,218	0	31,218	-1,802	29,416
33. Real Estate	0	0	0	0	0	0	187,001	187,001
34. Rent - Facility & Grounds	0	0	1,320,000	1,320,000	0	1,320,000	-1,267,752	52,248
35. Rent - Equipment & Vehicles	0	0	38,624	38,624	0	38,624	36,686	75,310
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,530,946	1,530,946	0	1,530,946	-993,468	537,478
38. Medically Necessary T	0	0	161	161	0	161	0	161
39. Ancillary Service Cent	0	172,431	47,882	220,313	0	220,313	0	220,313
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	331,197	331,197	0	331,197	0	331,197
43. Other (specify):*	0	0	491,443	491,443	0	491,443	-491,443	0
44. Total Special Cost Ce	0	172,431	870,683	1,043,114	0	1,043,114	-491,443	551,671
45. Grand Total	4,931,056	862,670	4,665,925	10,459,651	0	10,459,651	-1,672,462	8,787,189

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	7,620	7,620
2. Cash - Patient Deposits	86,628	86,628
3. Accounts & Notes Recievable	1,991,049	1,991,049
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	440,418	450,515
7. Other Prepaid Expenses	1,066	1,066
8. Accounts Receivable-Owner/Related Party	68,315	68,315
9. Other (specify):	48,044	48,044
10. Total current assets	2,643,140	2,653,237
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	1,561,408
14. Buildings, at Historical Cost	0	1,875,402
15. Leasehold Improvements, Historical Cost	544,905	1,110,220
16. Equipment, at Historical Cost	586,769	1,184,030
17. Accumulated Depreciation (book methods)	-738,330	-2,089,277
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	1,240,834	21,663,129
23. other (specify):	0	3,967
24. Total Long-Term Assets	1,634,178	25,308,879
25. Total Assets	4,277,318	27,962,116
CURRENT LIABILITIES		
26. Accounts Payable	1,324,273	1,324,273
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	63,005	63,005
29. Short-Term Notes Payable	853,544	853,544
30. Accrued Salaries Payable	309,566	309,566
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	372,001
33. Accrued Interest Payable	2,402	2,402
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	538,116	538,116
37. Other Current Liabilities (specify):	9,557,971	3,567,261
38. Total Current Liabilities	12,648,877	7,030,168
LONG TERM LIABILITES		
39.Long-Term Notes Payable	1,107,500	18,420,153
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	1,107,500	18,420,153
46.Total Liabilities	13,756,377	25,450,321
47.Total Equity	-9,479,059	2,511,795
48.Total Liabilities and Equity	4,277,318	27,962,116

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	7,237,251
2. Discounts and Allowances for all Levels	-262,671
Subtotal - Inpatient Care	6,974,580
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	951,345
7. Oxygen	44,752
Subtotal - Anciliary Revenue	996,097
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	1,357
14. Non-Patient Meals	311
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	117,635
18. Sale of Supplies to Non-Patients	0
19. Laboratory	3,496
20. Radiologyand X-Ray	17,685
21. Other Medical Services	60,832
22. Laundry	7,977
Subtotal - Other Operating Revenue	209,293
24. Contributions	0
25. Interest and Other Investments Income	1,802
Subtotal - Non-Operating Revenue	1,802
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	8,181,772
31. General Services	1,521,026
32. Health Care	4,167,505
33. General Administration	2,197,060
34. Ownership	1,530,946
35. Special Cost Centers	711,917
35. Provider Participation Fee	331,197
37. Other	0
40. Total Expenses	10,459,651
41. Income Before Income Taxes	-2,277,879
42. Income Taxes	0
43. Net Income or Loss for the Year	-2,277,879