

		FOR BHF USE					

LL1

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: 0041285

Facility Name: Meadowbrook Manor Naperville

Address: 720 Raymond Drive Naperville 60563
Number City Zip Code

County: DuPage

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

HFS ID Number:

Date of Initial License for Current Owners: 02/09/1996

Type of Ownership:

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

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

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 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) _____ (Date) _____
(Type or Print Name) Christopher Vangel
(Title) Executive Director

Paid
Preparer

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

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285 Report Period Beginning: 01/01/2016 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	245	Skilled (SNF)	245	89,425	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	245	TOTALS	245	89,425	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	60,813	16,180	5,404	82,397	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	60,813	16,180	5,404	82,397	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.14%

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 ☒ 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 02/09/1996

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 02/09/1996 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 289 and days of care provided 4,110

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 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	539,815	41,118	21,281	602,214		602,214		602,214			1
2	Food Purchase		457,408		457,408		457,408	966	458,374			2
3	Housekeeping	351,940	82,647		434,587		434,587		434,587			3
4	Laundry	67,006	60,753		127,759		127,759		127,759			4
5	Heat and Other Utilities			310,047	310,047		310,047	4,260	314,307			5
6	Maintenance	263,550	47,606	208,308	519,464		519,464	29,721	549,185			6
7	Other (specify):*											7
8	TOTAL General Services	1,222,311	689,532	539,636	2,451,479		2,451,479	34,947	2,486,426			8
	B. Health Care and Programs											
9	Medical Director			48,000	48,000		48,000	20,163	68,163			9
10	Nursing and Medical Records	5,912,183	521,216	152,361	6,585,760		6,585,760	15,264	6,601,024			10
10a	Therapy	944,922	10,333	34,869	990,124		990,124		990,124			10a
11	Activities	294,763	15,764	2,295	312,822		312,822	118	312,940			11
12	Social Services	114,676	145	1,488	116,309		116,309	20,136	136,445			12
13	CNA Training	22,931			22,931		22,931		22,931			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,289,475	547,458	239,013	8,075,946		8,075,946	55,681	8,131,627			16
	C. General Administration											
17	Administrative	141,110		1,056,141	1,197,251		1,197,251	(946,615)	250,636			17
18	Directors Fees											18
19	Professional Services			201,321	201,321		201,321	28,245	229,566			19
20	Dues, Fees, Subscriptions & Promotions			53,161	53,161		53,161	(7,927)	45,234			20
21	Clerical & General Office Expenses	324,818	51,128	86,260	462,206		462,206	333,476	795,682			21
22	Employee Benefits & Payroll Taxes			1,373,168	1,373,168		1,373,168		1,373,168			22
23	Inservice Training & Education			2,986	2,986		2,986		2,986			23
24	Travel and Seminar			5,949	5,949		5,949	262	6,211			24
25	Other Admin. Staff Transportation			9,432	9,432		9,432	2,639	12,071			25
26	Insurance-Prop.Liab.Malpractice			490,384	490,384		490,384	94,697	585,081			26
27	Other (specify):*							79,287	79,287			27
28	TOTAL General Administration	465,928	51,128	3,278,802	3,795,858		3,795,858	(415,936)	3,379,922			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,977,714	1,288,118	4,057,451	14,323,283		14,323,283	(325,308)	13,997,975			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			184,873	184,873		184,873	338,654	523,527			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			74,117	74,117		74,117	498,775	572,892			32
33	Real Estate Taxes							239,122	239,122			33
34	Rent-Facility & Grounds			1,344,000	1,344,000		1,344,000	(1,231,505)	112,495			34
35	Rent-Equipment & Vehicles			105,533	105,533		105,533	5,654	111,187			35
36	Other (specify):*											36
37	TOTAL Ownership			1,708,523	1,708,523		1,708,523	(149,300)	1,559,223			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			15,034	15,034		15,034		15,034			38
39	Ancillary Service Centers	200,646	340,309	1,800	542,755		542,755		542,755			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			601,472	601,472		601,472		601,472			42
43	Other (specify):*			1,073,420	1,073,420		1,073,420	(498,355)	575,065			43
44	TOTAL Special Cost Centers	200,646	340,309	1,691,726	2,232,681		2,232,681	(498,355)	1,734,326			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,178,360	1,628,427	7,457,700	18,264,487		18,264,487	(972,963)	17,291,524			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,160)	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	11,729	30		9
10	Interest and Other Investment Income	(33,546)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,579)	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				18
19	Entertainment	(550)	43		19
20	Contributions	(758)	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	(351,499)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,125)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch 5A	(149,483)	43		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (530,971)		\$	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)	(441,992)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (441,992)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (972,963)		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
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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 COPE Fees	(8,489)	20
To disallow Consolidated Billing Services	(7,947)	43
To disallow Marketing Expenses	(6,301)	43
To disallow Patient Clothing	(1,867)	43
To disallow X-Ray expense	(65,808)	43
To disallow Lab expense	(8,511)	43
To disallow Employee Gifts	(27,514)	43
To disallow Flowers	(4,430)	43
To disallow Resident Gifts	(756)	43
To disallow Cable Television	(12,958)	43
To add back last year Out of period Seminar		24
To offset Miscellaneous Income		21
To disallow collection fees	(1,150)	19
To disallow Sports Sponsorship	(3,300)	43
To disallow Physicians Gifts	(452)	
Total	(149,483)	

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Meadowbrook Manor Naperville# 0041285

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	(1,160)	2,126	0	0	0	0	0	0	0	0	0	966	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	4,260	0	0	0	0	0	0	0	0	0	4,260	5
6	Maintenance	0	29,721	0	0	0	0	0	0	0	0	0	29,721	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,160)	36,107	0	0	0	0	0	0	0	0	0	34,947	8
	B. Health Care and Programs													
9	Medical Director	0	20,163	0	0	0	0	0	0	0	0	0	20,163	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	15,264	0	0	0	0	0	0	0	0	0	15,264	11
12	Social Services	0	118	0	0	0	0	0	0	0	0	0	118	12
13	CNA Training	0	20,136	0	0	0	0	0	0	0	0	0	20,136	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	55,681	0	0	0	0	0	0	0	0	0	55,681	16
	C. General Administration													
17	Administrative	0	(946,615)	0	0	0	0	0	0	0	0	0	(946,615)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	12,467	0	16,928	0	0	0	0	0	0	0	29,395	19
20	Fees, Subscriptions & Promotions	0	412	0	150	0	0	0	0	0	0	0	562	20
21	Clerical & General Office Expenses	0	333,476	0	0	0	0	0	0	0	0	0	333,476	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	262	0	0	0	0	0	0	0	0	262	24
25	Other Admin. Staff Transportation	0	0	2,639	0	0	0	0	0	0	0	0	2,639	25
26	Insurance-Prop.Liab.Malpractice	0	0	630	94,067	0	0	0	0	0	0	0	94,697	26
27	Other (specify):*	0	0	79,287	0	0	0	0	0	0	0	0	79,287	27
28	TOTAL General Administration	0	(600,260)	82,818	111,145	0	0	0	0	0	0	0	(406,297)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,160)	(508,472)	82,818	111,145	0	0	0	0	0	0	0	(315,669)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 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	11,729	0	6,768	320,157	0	0	0	0	0	0	0	338,654	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(33,546)	0	0	532,321	0	0	0	0	0	0	0	498,775	32
33	Real Estate Taxes	0	0	0	239,122	0	0	0	0	0	0	0	239,122	33
34	Rent-Facility & Grounds	0	0	112,495	(1,344,000)	0	0	0	0	0	0	0	(1,231,505)	34
35	Rent-Equipment & Vehicles	0	0	5,654	0	0	0	0	0	0	0	0	5,654	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(21,817)	0	124,917	(252,400)	0	0	0	0	0	0	0	(149,300)	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):*	(358,511)	0	0	0	0	0	0	0	0	0	0	(358,511)	43
44	TOTAL Special Cost Centers	(358,511)	0	0	0	0	0	0	0	0	0	0	(358,511)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(381,488)	(508,472)	207,735	(141,255)	0	0	0	0	0	0	0	(823,480)	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 Schedule 6A	See Schedule 6A	Butterfield Health Care VII, LLC d/b/a Meadowbrook Manor of LaGrange	LaGrange	J&D Partners, LP	Bolingbrook	Lessor
				MMN Partners, LP	Naperville	Lessor
				Butterfield Health		
		Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Bolingbrook	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
				Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 2,126	\$ 2,126	1
2	V	3	Housekeeping		Butterfield Health Care Group, Inc.	100.00%			2
3	V	5	Utilities		Butterfield Health Care Group, Inc.	100.00%	4,260	4,260	3
4	V	6	Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	29,721	29,721	4
5	V	9	Medical Director		Butterfield Health Care Group, Inc.	100.00%	20,163	20,163	5
6	V	11	Nursing		Butterfield Health Care Group, Inc.	100.00%	15,264	15,264	6
7	V	12	Activities		Butterfield Health Care Group, Inc.	100.00%	118	118	7
8	V	13	Social Services		Butterfield Health Care Group, Inc.	100.00%	20,136	20,136	8
9	V	17	Administrative Costs	1,056,141	Butterfield Health Care Group, Inc.	100.00%	109,526	(946,615)	9
10	V	19	Professional Services		Butterfield Health Care Group, Inc.	100.00%	12,467	12,467	10
11	V	20	Dues,Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	412	412	11
12	V	21	Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	333,476	333,476	12
13	V	23	Training & Education		Butterfield Health Care Group, Inc.	100.00%			13
14	Total			\$ 1,056,141			\$ 547,669	\$ * (508,472)	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	24	Travel & Seminar	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 262	\$ 262	15
16	V	25	Auto Expense		Butterfield Health Care Group, Inc.	100.00%	2,639	2,639	16
17	V	26	Insurance		Butterfield Health Care Group, Inc.	100.00%	630	630	17
18	V	27	Employee Benefits General &Admin.		Butterfield Health Care Group, Inc.	100.00%	79,287	79,287	18
19	V	30	Depreciation		Butterfield Health Care Group, Inc.	100.00%	6,768	6,768	19
20	V	32	Interest		Butterfield Health Care Group, Inc.	100.00%			20
21	V	34	Rent Building		Butterfield Health Care Group, Inc.	100.00%	112,495	112,495	21
22	V	35	Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	5,654	5,654	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 207,735	\$ * 207,735	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$	MMN Properties, LLC	100.00%	\$ 16,928	\$ 16,928	15
16	V	21	Clerical & General Office exp.		MMN Properties, LLC	100.00%			16
17	V	26	Insurance-Prop., Liab., Malpr.		MMN Properties, LLC	100.00%	94,067	94,067	17
18	V	30	Depreciation		MMN Properties, LLC	100.00%	320,157	320,157	18
19	V	32	Interest Expense	449	MMN Properties, LLC	100.00%		(449)	19
20	V	32	Interest Expense		MMN Properties, LLC	100.00%	529,399	529,399	20
21	V	32	Amort of Mortgage Cost		MMN Properties, LLC	100.00%	3,371	3,371	21
22	V	33	Real Estate Taxes		MMN Properties, LLC	100.00%	239,122	239,122	22
23	V	34	Rent	1,344,000	MMN Properties, LLC	100.00%		(1,344,000)	23
24	V	20	Licenses		MMN Properties, LLC	100.00%	150	150	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,344,449			\$ 1,203,194	\$ * (141,255)	39

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

D/B/A Meadowbrook Manor of Naperville
Provider # 0041285
12/31/2016

Schedule 6A

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

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

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 Report Period Beginning: 01/01/2016 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	129,039	8	20.00	Mgt Salaries	\$ 31,338	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	91,732	2	5.00	Mgt Salaries	14,634	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	151,890	2	5.00	Mgt Salaries	58,911	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	65,971	2	5.00	Mgt Salaries	4,643	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	51,987	10	25.00	Medical Director	20,163	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	0	40	100.00	Administrator	78,944	17(1)	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 208,633		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 Naperville # 0041285 Report Period Beginning: 01/01/2016 Ending: 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 Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Resident Days	294,843	4	\$ 7,608	\$	82,397	\$ 2,126	1
2	3	Housekeeping	Resident Days	294,843	4			82,397	0	2
3	5	Utilities	Resident Days	294,843	4	15,243		82,397	4,260	3
4	6	Repairs & Maintenance	Resident Days	294,843	4	106,350	86,233	82,397	29,721	4
5	9	Medical Director	Resident Days	294,843	4	72,150		82,397	20,163	5
6	11	Nursing	Resident Days	294,843	4	54,619	54,619	82,397	15,264	6
7	12	Activities	Resident Days	294,843	4	421		82,397	118	7
8	13	Social Services	Resident Days	294,843	4	72,054	72,054	82,397	20,136	8
9	17	Administrative Costs	Resident Days	294,843	4	391,918	391,918	82,397	109,526	9
10	19	Professional Services	Resident Days	294,843	4	44,612		82,397	12,467	10
11	20	Dues,Fees & Subscriptions	Resident Days	294,843	4	1,475		82,397	412	11
12	21	Clerical & General Office exp.	Resident Days	294,843	4	1,193,284	1,073,152	82,397	333,476	12
13	23	Training & Education	Resident Days	294,843	4			82,397	0	13
14	24	Travel & Seminar	Resident Days	294,843	4	936		82,397	262	14
15	25	Auto Expense	Resident Days	294,843	4	9,444		82,397	2,639	15
16	26	Insurance	Resident Days	294,843	4	2,253		82,397	630	16
17	27	Employee Benefits General &Admin.	Resident Days	294,843	4	283,715		82,397	79,287	17
18	30	Depreciation	Resident Days	294,843	4	24,219		82,397	6,768	18
19	32	Interest	Resident Days	294,843	4			82,397	0	19
20	34	Rent Building	Resident Days	294,843	4	402,545		82,397	112,495	20
21	35	Equipment Rental	Resident Days	294,843	4	20,232		82,397	5,654	21
22										22
23										23
24										24
25	TOTALS					\$ 2,703,078	\$ 1,677,976		\$ 755,404	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10			
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1							\$		\$			\$	1		
2	Cambridge - HUD		X	Mortgage	\$67,449.00	10/31/11		16,320,000	14,996,922	10/01/46	3.5000	529,399	2		
3			X	Amortization of Loan Cost								3,371	3		
4													4		
5													5		
	Working Capital														
6	West Suburban		X	Working Capital	N/A			1,128,156	2,338,129	10/01/17	3.7500	62,514	6		
7													7		
8	Shoreholders Loan	X		Working Capital	N/A				698,984			11,603	8		
9	TOTAL Facility Related				\$67,449.00		\$	17,448,156	\$	18,034,035			\$	606,887	9
	B. Non-Facility Related*														
10										Offset Interest Income		(21,943)	10		
11										BLDG Co Repl. Reserve		(449)	11		
12										Shareholders Interest		(11,603)	12		
13													13		
14	TOTAL Non-Facility Related						\$		\$			\$	(33,995)	14	
15	TOTALS (line 9+line14)						\$	17,448,156	\$	18,034,035			\$	572,892	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 75,627 Line # 26

* 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

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	248,400	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.)				\$	239,122	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(9,278)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	248,400	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.				\$	239,122	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2011	231,778	8	FOR BHF USE ONLY	
		2012	234,536	9		
		2013	240,287	10	13	FROM R. E. TAX STATEMENT FOR 2015 \$ 13
		2014	240,909	11	14	PLUS APPEAL COST FROM LINE 5 \$ 14
2015Tax Bill= 239,122		2015	239,122	12	15	LESS REFUND FROM LINE 6 \$ 15
Estimated increase=1.0388					16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
Total = 248,399.9						
Use: 248,400						

- 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 Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Scott Gabrys

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 07-14-113-001	Nursing Facility	\$ 239,122.00	\$ 239,122.00
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 239,122.00	\$ 239,122.00

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.

A. Square Feet: 109,175

B. General Construction Type: Exterior BrickFrame SteelNumber of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred: N/A

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

3. Current Period Amortization: N/A

4. Dates Incurred: N/A

Nature of Costs: N/A

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	148,410	1996	\$ 279,600	1
2					2
3	TOTALS	148,410		\$ 279,600	3

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	245		1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 5,160,416	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscapping improvements			1996	22,797		15			22,797	9
10	Fence			1996	5,500		15			5,500	10
11	Land Improvements			1996	12,824		40	320	320	6,695	11
12	Doors			1998	5,961		20	298	298	5,811	12
13	Landscaping improvements-shrubs trees evergreen:			1998	22,729		20	1,136	1,136	21,584	13
14	Leasehold improvements-air ducts, dampers, chimney			2001	4,425		20	221	221	3,426	14
15	Electrical work - dialysis room			2005	4,024		20	201	201	2,914	15
16	Lockinvar burner			2005	3,584		20	179	179	2,598	16
17	Fence			2005	1,465		20	73	73	1,061	17
18	signs			2005	2,775		20	139	139	2,012	18
19	Exterior signs-electroical sork for signs			2003	1,575		20	79	79	1,181	19
20	Exterior signs-electroical sork for signs			2003	6,020		20	301	301	3,762	20
21	Plumbing for dialysis room			2003	5,540		20	277	277	4,152	21
22	Plumbing for dialysis room			2003	10,989		20	549	549	6,863	22
23	Install 7 doors			2003	3,433		20	172	172	2,150	23
24	Sealcoat parking lot			2003	3,000		20	150	150	1,875	24
25	Install vents in oxygen room			2003	2,061		20	103	103	1,548	25
26	Replace monitors and multiplexer for fire alarm			2003	1,890		20	94	94	1,409	26
27	Install fire alarm sensors			2003	9,517		20	476	476	5,950	27
28	Butterfly garden			2004	4,851		20	242	242	3,025	28
29	Install fence			2004	1,050		20	52	52	650	29
30	Install smoke dampers and motor:			2004	3,300		20	165	165	2,062	30
31	Install carpeting			2004	56,444		20	2,822	2,822	35,277	31
32	Install fan			2004	3,218		20	161	161	2,012	32
33	Rebuild hoe water valves			2004	1,657		20	83	83	1,037	33
34	Install two doors.			2004	1,312		20	66	66	825	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

Report Period Beginning:

01/01/2016 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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Replace wiring/PC board in elevator	2005	\$ 2,895	\$	10	\$	\$	\$ 2,895	37
38 Furnish and install new roof exhaust fan	2005	1,995		10			1,995	38
39 Sealcoat parking lot	2005	6,765		10			6,765	39
40 Install wiring for outdoor light post	2005	3,980		10			3,980	40
41 Install 18 new fire doors	2005	6,700		10			6,700	41
42 New hot water heater	2005	66,259		10			66,259	42
43 Install new amp and transfer switch on generator	2006	3,309		10	165	165	3,309	43
44 Wook laminent flooring for dining room	2006	12,206		10	607	607	12,206	44
45 Wiring for TB	2006	42,270		10	2,113	2,113	42,270	45
46 Interior sinage	2006	12,436		10	618	618	12,436	46
47 Vinyl & Wood flooring & scored ceiling tile	2007	64,390		10	6,439	6,439	61,170	47
48 Purchase and installation of central A/C system	2007	73,513		10	7,351	7,351	69,835	48
49 Replacement doors	2007	2,622		10	262	262	2,489	49
50 Purchase and installation of Trane Compressor	2007	31,600		10	3,160	3,160	30,020	50
51 Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283		10	428	428	4,066	51
52 Install Cabinets & Hardware	2008	5,775		10	578	578	4,913	52
53 Repair floor drain	2008	4,975		10	498	498	4,233	53
54 Cabinets	2008	9,254		10	925	925	7,863	54
55 Countertops & Cabinets	2008	17,157		10	1,716	1,716	14,586	55
56 Electrical outlets & lighting installation	2008	2,953		10	295	295	2,508	56
57 Install doors for buffet dining & nourishment room bar	2008	3,695		10	370	370	3,145	57
58 Patio & Seating Wall	2008	7,744		10	774	774	6,579	58
59 Parking Lot & Sidewalk Repairs	2008	9,243		10	924	924	7,854	59
60 Furnish & install motor & starter for A/C system	2008	2,585		10	259	259	2,201	60
61 Repair leak in hot water storage tank	2008	2,994		10	299	299	2,542	61
62 1st floor buffet cabinets and countertops	2009	48,761		10	4,876	4,876	36,570	62
63 Counter tops and cabinets for hamilton and beauty salon	2009	4,843		10	484	484	3,630	63
64 Concrete & foundation for trash enclosure	2009	26,051		10	2,605	2,605	19,538	64
65 Electrical work beauty salon	2009	2,533		10	253	253	1,898	65
66 Canopy sprinkler	2009	7,040		10	704	704	5,280	66
67 Labor and material for repair of chiller fence	2009	2,700		10	270	270	2,025	67
68 Replace sidewalk lights	2009	2,600		10	260	260	1,950	68
69 Limestone and asphalt work for new trash enclosure	2009	8,870		20	444	444	3,330	69
70 TOTAL (lines 4 thru 69)		\$ 10,570,859	\$		\$ 292,634	\$ 292,634	\$ 5,765,632	70

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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		\$ 10,570,859	\$		\$ 292,634	\$ 292,634	\$ 5,765,632	1
2	<u>Work on temperature system</u>	2009	2,574		10	257	257	1,928	2
3									3
4	<u>Cabinets, Brackets & Sneezeguards for Buffet</u>	2010	76,804		10	7,680	7,680	49,920	4
5	<u>Install Sink</u>	2010	5,675		10	568	568	3,692	5
6	<u>Dialysis Remodel-Electrical,carpentry and tile</u>	2010	20,949		10	2,095	2,095	13,617	6
7	<u>Lounge Nourishment room-electrical</u>	2010	3,661		10	366	366	2,379	7
8	<u>North Wing remodel-Flooring, electrical and plumbing</u>	2010	33,132		10	3,313	3,313	21,535	8
9	<u>Cabinets Activity Office</u>	2010	6,972		10	697	697	4,531	9
10	<u>Cabinets Restorative Office</u>	2010	6,633		10	663	663	4,310	10
11	<u>Elevator Repairs</u>	2010	7,376		10	738	738	4,797	11
12	<u>Dining Room-Frame ceiling, new smoke detectors</u>	2010	5,339		10	534	534	3,337	12
13	<u>Corridor Remodel - Wall paper removal, Paint, Carpet</u>	2011	85,765		10	8,577	8,577	51,462	13
14	<u>Handrails</u>								14
15	<u>Common Shower Remodel - Plumbing, Tile, Ceramic Floors,</u>	2011	84,930		10	8,493	8,493	50,958	15
16	<u>and painting</u>								16
17	<u>Resident Room Remodel - Ceramic Tile floor, crown mould,</u>	2011	73,907		10	7,391	7,391	44,346	17
18	<u>painting</u>								18
19	<u>DON Office Remodel - New Vinyl floor, and Painting</u>	2011	8,340		10	834	834	5,004	19
20	<u>Private Dining Remodel - new vinyl floor and painting</u>	2011	8,493		10	849	849	5,094	20
21	<u>Chiller Repair</u>	2011	3,633		10	363	363	2,178	21
22	<u>Soffit Repair</u>	2011	3,360		10	336	336	2,016	22
23	<u>Installation of Build in Speaker System</u>	2011	6,135		10	614	614	3,684	23
24	<u>Repair to the firewall</u>	2011	3,262		10	326	326	1,956	24
25	<u>Install new Fire Dampers in Building</u>	2012	115,487		10	11,549	11,549	51,970	25
26	<u>Repairs to the Chiller - Compressor Fan , Coils</u>	2013	13,354		10	1,335	1,335	4,673	26
27	<u>Residents Rooms Second Floor -Painting, Stain Plumbing</u>	2013	11,881		10	1,188	1,188	4,158	27
28	<u>Lobby Renovation/Reception Area Vinyl Wallcovering</u>	2013	4,842		10	484	484	1,694	28
29	<u>Landscape around Facility -Mulch</u>	2013	5,013		5	1,003	1,003	3,510	29
30	<u>Design Fees for Lounge, Residential Rooms, Dinning Room</u>	2013	9,333		10	933	933	3,266	30
31	<u>Resident Rooms 2nd Flr-Flooring, Walls, Painting, Plumbing</u>	2013	72,230		10	7,223	7,223	25,281	31
32	<u>Carpet & Threshold Install - 2nd Floor Corridors and Lounge</u>	2013	23,236		10	2,324	2,324	8,134	32
33	<u>Front Exterior Sliding Door</u>	2013	1,842		10	184	184	644	33
34	TOTAL (lines 1 thru 33)		\$ 11,275,017	\$		\$ 363,551	\$ 363,551	\$ 6,145,706	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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		\$ 11,275,017	\$		\$ 363,551	\$ 363,551	\$ 6,145,706	1
2	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	5,275		10	527	527	1,318	2
3	Wall Paper, Cabinetry								3
4	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	4,696		10	470	470	1,174	4
5	Shower Tile and Ceiling Tile								5
6	Newsstands- Canopy, Awing's, Lighting, electric work, Walls	2014	6,120		10	612	612	1,530	6
7	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	19,122		10	1,912	1,912	4,780	7
8	and Painting								8
9	Administrators office - two built in Cabinets	2014	1,746		10	175	175	437	9
10	Residents Rooms-39 Valances, Headboards, Cabinets	2014	15,459		10	1,545	1,545	3,863	10
11	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	6,980		10	698	698	1,745	11
12	Molding, Drywall, Windows, Painting, Eclectic Work								12
13	Dietary/Kitchen Office - Installed Cabinets, Doors	2014	14,463		10	1,446	1,446	3,615	13
14	Maintenance install Automatic Door Opener for Front Door	2014	4,687		10	469	469	1,172	14
15	Social Services Electric Work for Lighting, Cabinets	2014	9,167		10	917	917	2,293	15
16									16
17	Parking Lot Upgrade	2014	13,200		10	1,320	1,320	3,300	17
18									18
19	Remolding the Therapy Rooms - Wood Trim and Paint	2014	1,919		10	192	192	480	19
20	Residents Rooms-39 Valances, Headboards, Cabinets	2014	29,400		10	2,940	2,940	7,350	20
21	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	162,934		10	16,293	16,293	43,733	21
22	and Painting, Vinyl								22
23	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	148,191		10	14,819	14,819	37,047	23
24	Shower Tile and Ceiling Tile, Painting								24
25	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	4,080		10	408	408	1,020	25
26	Wall Paper, Cabinetry, Vinyl Edging, Wall Paper								26
27	Social Services Electric Work for Lighting, Cabinets	2014	2,166		10	217	217	542	27
28									28
29	Administrators office - two built in Cabinets	2014	2,790		10	279	279	977	29
30	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	111,953		10	11,195	11,195	39,183	30
31	Remodeling Ice Creram Palor - Sign Lighting, Sink parts,	2015	7,136		10	714	714	1,428	31
32	Doors and parts , Painting								32
33	Automatic Door Opener	2015	4,686		10	468	468	936	33
34	TOTAL (lines 1 thru 33)		\$ 11,851,187	\$		\$ 421,167	\$ 421,167	\$ 6,303,629	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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 12C, Carried Forward		\$ 11,851,187	\$		\$ 421,167	\$ 421,167	\$ 6,303,629	1
2	Ice Cream Parlor - Materials, Plumbing, Electrical, Cabinets	2015	47,056		10	4,706	4,706	7,059	2
3	First Floor Storage Unit - Tile, Trim, electrical, Paint, Fire	2015	49,401		10	4,940	4,940	7,410	3
4	Sprinkler, Drywall								4
5	Social Serv, Office Remodel - Plumbing, Electrical, Painting	2015	4,940		10	494	494	741	5
6	Therapy Remodel - Materials Plumbing Parts, Labor	2015	11,368		10	1,137	1,137	1,705	6
7					10				7
8	Bathroom Remodeling - Tile in Bathroom South Corridor	2016	1,982		10	99	99	99	8
9	Ice Cream Parlor - Premium Drywall and Vinyl Sheets	2016	8,307		10	415	415	415	9
10	Oxygen Room - Heating & Cooling, Fire Dampers	2016	2,940		10	147	147	147	10
11	Central Supply Renovation - Metal Doors	2016	2,163		10	108	108	108	11
12	Residents Room Renovation - Electrical Work and Cabinets	2016	79,416		10	3,971	3,971	3,971	12
13	Corridor Lighting - Electrical and Hardware	2016	33,505		10	1,675	1,675	1,675	13
14	Human Resources Remodel - Counter Tops and Cabinets	2016	7,311		10	366	366	366	14
15	Madison Lounge Renovation - Wallcovering, Vinyl, Window	2016	60,671		10	3,034	3,034	3,034	15
16	Treatments, Crown Moulding, and Cabinets								16
17	Shower Renovation Third Floor electrical, tile, doors	2016	22,465		10	1,123	1,123	1,123	17
18	Facility Improvements Ceiling tiles, and Lighting for celing	2016	24,170		10	1,209	1,209	1,209	18
19	Corridor Improvement - Trim and Wall Panels	2016	8,521		10	426	426	426	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	Current Book Depreciation			184,873			(184,873)		33
34	TOTAL (lines 1 thru 33)		\$ 12,215,403	\$ 184,873		\$ 445,017	\$ 260,144	\$ 6,333,117	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	\$ 697,914	\$ 64,658	\$ 64,658	\$	5-10 yrs.	\$ 441,337	71
72	Current Year Purchases	70,447	4,069	4,069		5-7 yrs.	4,069	72
73	Fully Depreciated Assets	554,319				5-10 yrs.	554,319	73
74	Alloc. From Mgmt. Co. & BLDG	1,006,322	9,783	9,783			970,312	74
75	TOTALS	\$ 2,329,002	\$ 78,510	\$ 78,510	\$		\$ 1,970,037	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)	\$ 14,824,005	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 263,383	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 523,527	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 260,144	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,303,154	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	Working on Residents Rooms	\$ 105,857	92
93	Building Company	59,807	93
94			94
95		\$ 165,664	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				112,495			6
7	TOTAL				\$ 112,495			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.
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: \$ 111,187 Description: See Schedule 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:

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

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

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

Meadowbrook Manor Naperville
0041285
12/31/2016

Schedule 14 A

Schedule 14A

XII. Rental Costs
Line 16 - Description

Copier	20,094
Water Cooler	6,970
Medical Equipment	51,045
Mattress & Beds	26,417
Postage Meter	1,007
Management Co.	<u>5,654</u>
Total	<u><u>111,187</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)		22,931		22,931
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 22,931	\$	\$ 22,931
10	SUM OF line 9, col. 1 and 2 (e)	\$ 22,931			

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		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(1)	7462 hrs	\$ 312,150		\$		7,462	\$ 312,150	1
2	Licensed Speech and Language Development Therapist	10A(1)	2206 hrs	95,563				2,206	95,563	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1 & 2)	11519 hrs	537,209	36	1,739	10,333	11,555	549,281	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				265,278		265,278	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)					75,031		75,031	12
13	Other (specify): <u>Dialysis</u>	39(1)	10973	200,646	36	1,800		11,009	202,446	13
14	TOTAL			\$ 1,145,568	72	\$ 3,539	\$ 350,642	32,232	\$ 1,499,749	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	\$ 21,594	\$ 21,594	1
2	Cash-Patient Deposits	26,810	26,810	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,811,093	4,811,093	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	560,999	560,999	6
7	Other Prepaid Expenses	3,194	3,194	7
8	Accounts Receivable (owners or related parties)	1,587,685	1,587,585	8
9	Other(specify): See Sch 17C	675	116,778	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,012,050	\$ 7,128,053	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,516,285	2,351,481	15
16	Equipment, at Historical Cost	1,322,680	2,329,002	16
17	Accumulated Depreciation (book methods)	(1,851,145)	(8,303,154)	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)	105,857	165,664	22
23	Other(specify): Mortgage Cost Net		100,555	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,093,677	\$ 6,787,070	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,105,727	\$ 13,915,123	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,847,004	\$ 1,867,099	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,037,113	3,037,113	29
30	Accrued Salaries Payable	695,188	695,188	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		248,400	32
33	Accrued Interest Payable	8,171	51,912	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17C	1,482,288	1,482,288	36
37	See Sch 17C	4,534,209	(13,624)	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,603,973	\$ 7,368,376	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,996,922	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Shareholders Liability			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 14,996,922	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 11,603,973	\$ 22,365,298	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,498,246)	\$ (8,450,175)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,105,727	\$ 13,915,123	48

*(See instructions.)

Schedule 17C

		After
A. Current Assets	Operating	Consolidation
Line 9 -Other		
Employee Advance	675	675
Real estate tax escrow		78,000
Mortgage Insurance escrow		15,025
Hazard Insurance escrow		23,078
	675	116,778

		After
	Operating	Consolidation
<u>C. Current Liabilities</u>		
Line 36 -Other Current Liabilities		
Accrued - Payroll Taxes	39,936	39,936
Wage Garnishment	429	429
Credit Union	-	-
Accrued - Life Ins Withholding	344	344
Resident Credit Balance	328,418	328,418
Professional Liability Claims	<u>1,113,161</u>	<u>1,113,161</u>
	<u>1,482,288</u>	<u>1,482,288</u>

	Operating	After Consolidation
<u>C. Current Liabilities</u>		
Line 37 -Other Current Liabilities		
Other Deposits	386	386
Due From/To Bolingbrook	291,645	291,645
Due From/To BHC Construction	5,106	5,106
Due From/To BHC VIII	(19,425)	(19,425)
Accrued - Rent	4,547,833	
N/P - State	(291,336)	(291,336)
	<u>4,534,209</u>	<u>(13,624)</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,355,536)	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4	Year-end adjustment Depreciation Exp	11,474	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,344,063)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(654,183)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(1,500,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,154,183)	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)	\$ (3,498,246)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	\$ 16,001,509	1
2	Discounts and Allowances for all Levels	(1,000,366)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,001,143	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,014,940	6
7	Oxygen	50,526	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,065,466	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	4,468	13
14	Non-Patient Meals	1,160	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	265,278	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,319	19
20	Radiology and X-Ray	74,690	20
21	Other Medical Services	160,373	21
22	Laundry	7,464	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 521,752	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	21,943	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 21,943	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc. 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)	\$ 17,610,304	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,451,479	31
32	Health Care	8,075,946	32
33	General Administration	3,795,858	33
	B. Capital Expense		
34	Ownership	1,708,523	34
	C. Ancillary Expense		
35	Special Cost Centers	1,631,209	35
36	Provider Participation Fee	601,472	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,264,487	40
41	Income before Income Taxes (line 30 minus line 40)**	(654,183)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (654,183)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,751,581	44
45	Private Pay - Net Inpatient Revenue	2,888,294	45
46	Medicare - Net Inpatient Revenue	725,116	46
47	Other-(specify) <u>Private Insurance</u>	636,152	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,001,143	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	1,655	1,842	\$ 56,259	\$ 30.54	1
2	Assistant Director of Nursing	1,782	2,080	68,324	32.85	2
3	Registered Nurses	35,425	40,437	1,228,062	30.37	3
4	Licensed Practical Nurses	60,072	64,163	1,780,185	27.74	4
5	CNAs & Orderlies	127,726	139,325	2,084,417	14.96	5
6	CNA Trainees	1,616	1,616	22,931	14.19	6
7	Licensed Therapist	18,697	21,187	944,922	44.60	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	24,553	26,374	294,763	11.18	10
11	Social Service Workers	7,253	8,024	114,676	14.29	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	45,107	48,758	539,815	11.07	15
16	Dishwashers					16
17	Maintenance Workers	12,604	13,526	263,550	19.48	17
18	Housekeepers	33,385	35,517	351,940	9.91	18
19	Laundry	6,580	7,238	67,006	9.26	19
20	Administrator	1,832	2,080	78,944	37.95	20
21	Assistant Administrator	1,910	2,120	62,166	29.32	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,747	18,953	324,818	17.14	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,840	2,080	35,581	17.11	31
32	Other Health Care See Sch 20A	34,064	37,578	659,355	17.55	32
33	Other(specify) Dialysis Wages	10,305	10,973	200,646	18.29	33
34	TOTAL (lines 1 - 33)	444,153	483,871	\$ 9,178,360 *	\$ 18.97	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	474	\$ 21,281	1(3)	35
36	Medical Director	Monthly	48,000	9(3)	36
37	Medical Records Consultant	64	3,536	10(3)	37
38	Nurse Consultant	Monthly	1,953	10(3)	38
39	Pharmacist Consultant			10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	828	33,130	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,295	11(3)	44
45	Social Service Consultant	23	1,488	12(3)	45
46	Other(specify) Quality Assurance	Monthly	17,696	10(3)	46
47	Wound Care Director	Monthly	25,375	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	1,433	\$ 154,754		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	885	\$ 51,808	10(3)	50
51	Licensed Practical Nurses	460	20,504	10(3)	51
52	Certified Nurse Assistants/Aides	1,248	31,489	10(3)	52
53	TOTAL (lines 50 - 52)	2,593	\$ 103,801		53

Meadowbrook Manor Naperville
0041285
12/31/2016

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Ward Clerks	4,077	4,381	61,464	14.03
Central Supply	2,342	2,454	33,988	13.85
Nursing Administration	7,984	8,387	127,448	15.20
MDS Coordinator	7,293	8,324	196,477	23.60
Rehabilitation Aides	12,368	14,032	239,978	17.10
Total	34,064	37,578	659,355	17.55

STATE OF ILLINOIS

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

Report Period Beginning: 01/01/2016

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Ending: 12/31/2016

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	
Mark Hocuk		Administrator	0	\$ 78,944	Workers' Compensation Insurance		\$ 161,651	IDPH License Fee		\$ 3,980	
Kanchana Karanth		Asst Administrator	0	62,166	Unemployment Compensation Insurance		50,825	Advertising: Employee Recruitment		5,953	
					FICA Taxes		681,720	Health Care Worker Background Check			
					Employee Health Insurance		388,765	(Indicate # of checks performed 16)		435	
					Employee Meals			Patient Background Checks		280 2,800	
					Illinois Municipal Retirement Fund (IMRF)*			Illinois Council Long Term Care		25,725	
					401K		53,444	Less: COPE Fees		(8,489)	
					Other Employee Benefits		9,033	Misc. Dues & Subscriptions		7,644	
					Employee Lab Test		1,950	Misc. Licenses		6,774	
					Uniform Allowance		1,225	Alloc. Mgmt. Co.		412	
					Medical Reimbursement		3,477	Less: Public Relations Expense		()	
					Employees Picnics and Lunch Meetings		21,078	Non-allowable advertising		()	
								Yellow page advertising		()	
TOTAL (agree to Schedule V, line 17, col. 1)				\$ 141,110	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,373,168	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 45,234	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description				Amount	Description		Line #	Amount	Description		Amount
Management Fees (eliminated on Sch V, col. 7)				\$ 1,056,141	N/A				Out-of-State Travel		\$
									In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3)				\$ 1,056,141					Seminar Expense		5,949
(Attach a copy of any management service agreement)									Allocated from Mgmt. Co.		262
C. Professional Services											
Vendor/Payee		Type		Amount					Entertainment Expense		()
Rehab Management Systems		Billing Services		\$ 41,250					(agree to Sch. V, line 24, col. 8)		
Innovative LTC Solutions		Billing Services		10,042					TOTAL		\$ 6,211
ADP Inc.		Payroll Services		25,410							
Unemployment Consultants		Unemployment Consultant		810							
Terrill Consulting Services		MDS Consulting		19,163							
Butterfield Healthcare Group		Bookkeeping Services		40,786							
MGKappy Consulting Services		Accounting Services		3,000							
Company Nurse LLC		Workers Comp. Consultant		3,600							
Pathway Health Services, Inc.		Computer Services		2,200							
DuPage Federation		Interpreting Services		230							
RSM US LLP		Accounting Services		23,076							
See Total from SCH21A				31,754							
TOTAL (agree to Schedule V, line 19, column 3)				\$ 201,321	TOTAL		\$				
(For legal fee disclosure, see page 39 of instructions)											

* Attach copy of IMRF notifications

**See instructions.

Meadowbrook Manor Naperville
Provider #: 0041285
01/01/2016 to 12/31/2016

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Polsinelli Shughart PC	Legal	10,124
Grabowski Law Center LLS	Collection Fees	1,150
Hamilton Thies & Lorch	Legal	280
Illinois Secretary of State	Annual Report	100
Guerrard, Kalina & Butkas	Legal	277
Marquardt & Belmont P.C	Legal	2,555
Hunt, Aranda, & Subach LTD	Legal	2,195
Roddy Lwa LTD	Legal	2,190
Duane Morris LLP	Legal	12,883
Total for Schedule 21A		<u>31,754</u>
Total (agree to Schedule V, line 19, column 3)		201,321
Allocation from Butterfield Health Care Group	Professional Services	12,467
Allocation from MMN Partners	Accounting Fees	15,941
Allocation from MMN Partners	Legal Fees	987
To disallow non-allowable legal fees		
To disallow non-allowable Professional Fees		
Disallow Collection Fees		(1,150)
Total (agree to Schedule V, line 19, column 8)		<u>229,566</u>

Meadowbrook Manor Naperville
Provider #: 0041285
01/01/2016 to 12/31/2016

6302.000 - Travel and Seminar

Persons Attending	Title	Date Attended	Location	Title/Sponsor	Cost
Mark Hocuk Tammy Borak	Administrator DON	01/22/16	Webinar	MDS for Administrators & DONs presented by Healthcare Information Network, Inc.	\$ 129.00
Lynn Metke	Occupational Therapist	02/11/16	Downers Grove, IL	Mindfulness - Based Stress Reduction presented by Pesi	\$ 199.99
Melvin Arbolado	Physical Therapist	03/10/16	Naperville, IL	Inflammation, Chronic Illness, & The Brain presented by the Institute for Natural Resources	\$ 81.00
Amanda Barlow	Occupational Therapist	03/17/16	Downers Grove, IL	The Complex Shoulder: Evaluation and Intervention for Common Conditions presented by Pesi Rehab	\$ 199.99
Ruth Panlilio	Occupational Therapist	04/12/16	Lisle, IL	Total Joint Rehabilitation: Matching Intervention to Knee & Hip Impairment presented by Pesi Rehab	\$ 199.99
Amanda Barlow	Occupational Therapist	05/12/16	Naperville, IL	Early Dementia Predictors, Assessments & Interventions: Maximize Therepeutic Outcomes presented by Cross Country Education	\$ 209.00
Caryn Hough	Physical Therapist	05/20/16	Naperville, IL	Creative Approaches for Therapeautic Exercise in the Older Adult Population presented by Summit Professional Education	\$ 199.99
Various Dietary Department Staff (17 total)	Dietary Aides	06/01/16	Naperville, IL	ServSafe Food Handler Class presented by Cynthia Chow & Associates, LLC	\$ 340.00
C.N.A. Staff (23 total)	Activities & C.N.A.	06/07/16	Naperville, IL	ServSafe Food Handler Class presented by Cynthia Chow & Associates, LLC	\$ 460.00
C.N.A. Staff (39 total)	Activities & C.N.A.	06/21/16	Naperville, IL	ServSafe Food Handler Class presented by Cynthia Chow & Associates, LLC	\$ 780.00
Various Activities, Dietary and C.N.A. staff (16 total)	Activities, Dietary, C.N.A.	07/07/16	Naperville, IL	ServSafe Food Handler Class presented by Cynthia Chow & Associates, LLC	\$ 320.00
Liezl Oreta	Physical Therapist	07/29/16	Naperville, IL	Functional Testing & Skilled Documentation in Geriatric Therapy presented by Cross Country Education	\$ 209.99
Mark Hocuk Lisa Culligan	Administrator DON	08/31/16	Skokie, IL	SNF Quality Reporting Program - The Practical Approach presented by Illinois Council on LTC	\$ 250.00
Mark Hocuk Lisa Culligan	Administrator DON	09/07/16	Skokie, IL	Quality Reporting presented by Illinois Council on LTC	\$ 250.00
Mark Hocuk	Administrator	09/12/16	Webinar	New Part S Guidelines seminar presented by Illinois Council on LTC	\$ 80.00
Ruth Panlilio	Occupational Therapist	09/16/16	Naperville, IL	Functional Cognitive Activities for Adults with Brain Injury or Stroke: A Sequential Approach presented by Cross Country Education	\$ 189.99
Melvin Arbolado	Physical Therapist	09/27/16	Downers Grove, IL	The Total Joint Replacement Patient: Supporting a Successful Journey presented by Pesi Healthcare	\$ 199.99
KC Karanth Pat Spoonmore	Assistant Administrator Dietary Technician	10/14/16	Naperville, IL	2016 Conference: Sharing Solutions - Make It Happen! Presented by Cynthia Chow & Associates, LLC	\$ 520.00
Ruth Panlilio	Occupational Therapist	11/02/16	Lisle, IL	Survival Spanish for Occupational and Physical Therapy presented by Pesi Rehab	\$ 199.99
John Maze Mark Hocuk	Project Manager Administrator	11/29/16	Schaumburg, IL	Survey Enforcement of New Life Safety Code presented by The Healthcare Information Network, Inc.	\$ 597.00
Mary Ann Simmerman	RN	Fall 2016	ALLEGRA Learning Solutions	Classes for Certificate in Gerontology	\$ 100.00
Melvin Arbolado	Physical Therapist	Fall 2016	Online	Varoius Physical Therapy courses (Ethics: A Roadmap; Prevention of Medical Errors; Total Rehabilitation of the Hip and Knee; Health Information Technology: The Future is Now; and Management of Acute Injuries and Pain Management) presented by Keeping You Informed	\$ 100.00
John Maze Abby Maze	Project Manager Project Manager	May 25-27, 2016	Chicago, IL	National Restaurant Association Show	\$ 132.67
				Allocation from Management Company	\$ 262.00
TOTAL					\$ 6,210.59

Provider #: 0041285
01/01/2016 to 12/31/2016

IL478-2471

Provider #: 0041285
01/01/2016 to 12/31/2016

Non
Allowable

1,150.00

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-\$25,725</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>8.66 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>93,570</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>601,472</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>1,160</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	539,815	41,118	21,281	602,214	0	602,214	0	602,214
2. Food Purchase	0	457,408	0	457,408	0	457,408	966	458,374
3. Housekeeping	351,940	82,647	0	434,587	0	434,587	0	434,587
4. Laundry	67,006	60,753	0	127,759	0	127,759	0	127,759
5. Heat and Other Utilities	0	0	310,047	310,047	0	310,047	4,260	314,307
6. Maintenance	263,550	47,606	208,308	519,464	0	519,464	29,721	549,185
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,222,311	689,532	539,636	2,451,479	0	2,451,479	34,947	2,486,426
9. Medical Director	0	0	48,000	48,000	0	48,000	20,163	68,163
10. Nursing & Medical Records	5,912,183	521,216	152,361	6,585,760	0	6,585,760	15,264	6,601,024
10a. Therapy	944,922	10,333	34,869	990,124	0	990,124	0	990,124
11. Activities	294,763	15,764	2,295	312,822	0	312,822	118	312,940
12. Social Services	114,676	145	1,488	116,309	0	116,309	20,136	136,445
13. Nurse Aide Training	22,931	0	0	22,931	0	22,931	0	22,931
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	7,289,475	547,458	239,013	8,075,946	0	8,075,946	55,681	8,131,627
17. Administrative	141,110	0	1,056,141	1,197,251	0	1,197,251	-946,615	250,636
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	201,321	201,321	0	201,321	28,245	229,566
20. Fees, Subscriptions & Promotion	0	0	53,161	53,161	0	53,161	-7,927	45,234
21. Clerical & General Office	324,818	51,128	86,260	462,206	0	462,206	333,476	795,682
22. Employee Benefits & Payroll	0	0	1,373,168	1,373,168	0	1,373,168	0	1,373,168
23. Inservice Training & Education	0	0	2,986	2,986	0	2,986	0	2,986
24. Travel and Seminar	0	0	5,949	5,949	0	5,949	262	6,211
25. Other Admin. Staff Trans	0	0	9,432	9,432	0	9,432	2,639	12,071
26. Insurance-Prop.Liab.Malpractice	0	0	490,384	490,384	0	490,384	94,697	585,081
27. Other (specify)*	0	0	0	0	0	0	79,287	79,287
28. Total General Adminis	465,928	51,128	3,278,802	3,795,858	0	3,795,858	-415,936	3,379,922
29. Total General Administrative	8,977,714	1,288,118	4,057,451	14,323,283	0	14,323,283	-325,308	13,997,975
30. Depreciation	0	0	184,873	184,873	0	184,873	338,654	523,527
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	74,117	74,117	0	74,117	498,775	572,892
33. Real Estate	0	0	0	0	0	0	239,122	239,122
34. Rent - Facility & Grounds	0	0	1,344,000	1,344,000	0	1,344,000	-1,231,505	112,495
35. Rent - Equipment & Vehicles	0	0	105,533	105,533	0	105,533	5,654	111,187
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,708,523	1,708,523	0	1,708,523	-149,300	1,559,223
38. Medically Necessary T	0	0	15,034	15,034	0	15,034	0	15,034
39. Ancillary Service Cent	200,646	340,309	1,800	542,755	0	542,755	0	542,755
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	601,472	601,472	0	601,472	0	601,472
43. Other (specify):*	0	0	1,073,420	1,073,420	0	1,073,420	-498,355	575,065
44. Total Special Cost Ce	200,646	340,309	1,691,726	2,232,681	0	2,232,681	-498,355	1,734,326
45. Grand Total	9,178,360	1,628,427	7,457,700	18,264,487	0	18,264,487	-972,963	17,291,524

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	21,594	21,594
2. Cash - Patient Deposits	26,810	26,810
3. Accounts & Notes Recievable	4,811,093	4,811,093
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	560,999	560,999
7. Other Prepaid Expenses	3,194	3,194
8. Accounts Receivable-Owner/Related Party	1,587,685	1,587,585
9. Other (specify):	675	116,778
10. Total current assets	7,012,050	7,128,053
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	279,600
14. Buildings, at Historical Cost	0	9,863,922
15. Leasehold Improvements, Historical Cost	1,516,285	2,351,481
16. Equipment, at Historical Cost	1,322,680	2,329,002
17. Accumulated Depreciation (book methods)	-1,851,145	-8,303,154
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):	105,857	165,664
23. other (specify):	0	100,555
24. Total Long-Term Assets	1,093,677	6,787,070
25. Total Assets	8,105,727	13,915,123
CURRENT LIABILITIES		
26. Accounts Payable	1,847,004	1,867,099
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	3,037,113	3,037,113
30. Accrued Salaries Payable	695,188	695,188
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	248,400
33. Accrued Interest Payable	8,171	51,912
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,482,288	1,482,288
37. Other Current Liabilities (specify):	4,534,209	-13,624
38. Total Current Liabilities	11,603,973	7,368,376
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	14,996,922
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	14,996,922
46.Total Liabilities	11,603,973	22,365,298
47.Total Equity	-3,498,246	-8,450,175
48.Total Liabilities and Equity	8,105,727	13,915,123

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	16,001,509
2. Discounts and Allowances for all Levels	-1,000,366
Subtotal - Inpatient Care	15,001,143
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,014,940
7. Oxygen	50,526
Subtotal - Anciliary Revenue	2,065,466
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	4,468
14. Non-Patient Meals	1,160
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	265,278
18. Sale of Supplies to Non-Patients	0
19. Laboratory	8,319
20. Radiologyand X-Ray	74,690
21. Other Medical Services	160,373
22. Laundry	7,464
Subtotal - Other Operating Revenue	521,752
24. Contributions	0
25. Interest and Other Investments Income	21,943
Subtotal - Non-Operating Revenue	21,943
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	17,610,304
31. General Services	2,451,479
32. Health Care	8,075,946
33. General Administration	3,795,858
34. Ownership	1,708,523
35. Special Cost Centers	1,631,209
35. Provider Participation Fee	601,472
37. Other	0
40. Total Expenses	18,264,487
41. Income Before Income Taxes	-654,183
42. Income Taxes	0
43. Net Income or Loss for the Year	-654,183