



Facility Name & ID Number Forest Villa Nrsng. & Rehab Ctr.

# 0045534 Report Period Beginning: 01/01/12 Ending: 12/31/12

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>212</u>	Skilled (SNF)	<u>212</u>	<u>77,592</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>212</u>	TOTALS	<u>212</u>	<u>77,592</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF			<u>11,780</u>	<u>11,780</u>	8
9	SNF/PED					9
10	ICF	<u>34,324</u>	<u>5,238</u>	<u>2,715</u>	<u>42,277</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>34,324</u>	<u>5,238</u>	<u>14,495</u>	<u>54,057</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.67%

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 12/1/2001

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/01/2001 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 212 and days of care provided 8,845

Medicare Intermediary CGS

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2012 Fiscal Year: 12/31/2012

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr. # 0045534 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	368,312	54,163	26,858	449,333		449,333		449,333		1
2	Food Purchase		360,227		360,227	(81,838)	278,389	(349)	278,041		2
3	Housekeeping	233,773	32,469		266,242		266,242		266,242		3
4	Laundry	75,707	21,907		97,614		97,614		97,614		4
5	Heat and Other Utilities			171,052	171,052		171,052	(9,026)	162,026		5
6	Maintenance	89,152	58,903	124,919	272,974		272,974	1,826	274,800		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	766,944	527,669	322,829	1,617,442	(81,838)	1,535,604	(7,549)	1,528,055		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			57,500	57,500		57,500		57,500		9
10	Nursing and Medical Records	3,484,003	559,098	82,268	4,125,369		4,125,369	(19,257)	4,106,112		10
10a	Therapy										10a
11	Activities	113,578	20,225		133,803		133,803	117	133,920		11
12	Social Services	115,839		1,545	117,384		117,384		117,384		12
13	CNA Training										13
14	Program Transportation			9,834	9,834		9,834		9,834		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,713,420	579,323	151,147	4,443,890		4,443,890	(19,140)	4,424,750		16
	<b>C. General Administration</b>										
17	Administrative	85,689			85,689		85,689	7,450	93,139		17
18	Directors Fees										18
19	Professional Services			199,543	199,543	(11,333)	188,210	(10,912)	177,298		19
20	Dues, Fees, Subscriptions & Promotions			86,067	86,067		86,067	(52,750)	33,317		20
21	Clerical & General Office Expenses	472,090	50,223	155,277	677,590		677,590	17,401	694,991		21
22	Employee Benefits & Payroll Taxes			866,499	866,499	81,838	948,337		948,337		22
23	Inservice Training & Education										23
24	Travel and Seminar			19,155	19,155		19,155	(6,366)	12,789		24
25	Other Admin. Staff Transportation			908	908		908	368	1,276		25
26	Insurance-Prop.Liab.Malpractice			283,567	283,567		283,567	17,994	301,561		26
27	Other (specify):*							11,881	11,881		27
28	<b>TOTAL General Administration</b>	557,779	50,223	1,611,016	2,219,018	70,504	2,289,522	(14,935)	2,274,588		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,038,143	1,157,215	2,084,992	8,280,350	(11,333)	8,269,017	(41,624)	8,227,393		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr. #0045534 Report Period Beginning: 01/01/12 Ending: 12/31/12

## 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			154,034	154,034		154,034	573,749	727,783			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			126,077	126,077		126,077	964,488	1,090,565			32
33	Real Estate Taxes					11,333	11,333	447,372	458,705			33
34	Rent-Facility & Grounds			1,840,821	1,840,821		1,840,821	(1,840,718)	103			34
35	Rent-Equipment & Vehicles			33,481	33,481		33,481	(8,533)	24,948			35
36	Other (specify):*							84,676	84,676			36
37	<b>TOTAL Ownership</b>			2,154,413	2,154,413	11,333	2,165,746	221,034	2,386,780			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	719,989	605,192	493,618	1,818,799		1,818,799	(19,150)	1,799,649			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			390,806	390,806		390,806		390,806			42
43	Other (specify):*	576,901			576,901		576,901	(576,901)	0			43
44	<b>TOTAL Special Cost Centers</b>	1,296,890	605,192	884,424	2,786,506		2,786,506	(596,051)	2,190,455			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,335,033	1,762,407	5,123,829	13,221,269	(0)	13,221,269	(416,640)	12,804,629			45

**THE TOTAL FOR COLUMN 5 MUST BE ZERO, PLEASE CORRECT**

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsng. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,611)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(338,426)	30		9
10	Interest and Other Investment Income	(6,378)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(349)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(10,064)	21		18
19	Entertainment	(4,994)	24		19
20	Contributions	(8,780)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(25,104)	21		24
25	Fund Raising, Advertising and Promotional	(37,701)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(712,401)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,153,807)		\$	30

**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	2	
		Amount	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)	737,167		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 737,167		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (416,640)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

Forest Villa Nrsng. & Rehab Ctr.

	<b>ID#</b>	<b>0045534</b>
<b>Report Period Beginning:</b>		<b>01/01/12</b>
<b>Ending:</b>		<b>12/31/12</b>

<b>NON-ALLOWABLE EXPENSES</b>		<b>Amount</b>	<b>Sch. V Line Reference</b>	
<b>1</b>	Medical Records Copies	\$ (724)	<b>10</b>	<b>1</b>
<b>2</b>	Jury Duty	(17)	<b>10</b>	<b>2</b>
<b>3</b>	Patient Needs	(23,259)	<b>10</b>	<b>3</b>
<b>4</b>				<b>4</b>
<b>5</b>	Bank Charges	(15,751)	<b>21</b>	<b>5</b>
<b>6</b>	Community Related Staff	(6,816)	<b>21</b>	<b>6</b>
<b>7</b>	Late Fees	(65)	<b>21</b>	<b>7</b>
<b>8</b>	Non-Allowable Interest	(36,800)	<b>32</b>	<b>8</b>
<b>9</b>	Building Company Accounting Fees	(9,500)	<b>19</b>	<b>9</b>
<b>10</b>	Building Company Licenses	(309)	<b>20</b>	<b>10</b>
<b>11</b>	Building Company Amortization	(9,033)	<b>31</b>	<b>11</b>
<b>12</b>				<b>12</b>
<b>13</b>	Out of Period Seminar	(1,465)	<b>24</b>	<b>13</b>
<b>14</b>	Annual Report	(500)	<b>20</b>	<b>14</b>
<b>15</b>	Collection Expense	(1,796)	<b>21</b>	<b>15</b>
<b>16</b>	Non-Allowable Auto Lease	(9,792)	<b>35</b>	<b>16</b>
<b>17</b>	Marketing Salaries	(2,380)	<b>43</b>	<b>17</b>
<b>18</b>	Guest Relations Salary	(1,341)	<b>43</b>	<b>18</b>
<b>19</b>	Non-Allowable Salary	(573,180)	<b>43</b>	<b>19</b>
<b>20</b>	Non-Allowable Legal	(11,716)	<b>19</b>	<b>20</b>
<b>21</b>	COPE Dues	(5,893)	<b>20</b>	<b>21</b>
<b>22</b>	Capitlized R&M	(5,536)	<b>06</b>	<b>22</b>
<b>23</b>	Additional R&M	3,471	<b>06</b>	<b>23</b>
<b>24</b>				<b>24</b>
<b>25</b>				<b>25</b>
<b>26</b>				<b>26</b>
<b>27</b>				<b>27</b>
<b>28</b>				<b>28</b>
<b>29</b>				<b>29</b>
<b>30</b>				<b>30</b>
<b>31</b>				<b>31</b>
<b>32</b>				<b>32</b>
<b>33</b>				<b>33</b>
<b>34</b>				<b>34</b>
<b>35</b>				<b>35</b>
<b>36</b>				<b>36</b>
<b>37</b>				<b>37</b>
<b>38</b>				<b>38</b>
<b>39</b>				<b>39</b>
<b>40</b>				<b>40</b>
<b>41</b>				<b>41</b>
<b>42</b>				<b>42</b>
<b>43</b>				<b>43</b>
<b>44</b>				<b>44</b>
<b>45</b>				<b>45</b>
<b>46</b>				<b>46</b>
<b>47</b>				<b>47</b>
<b>48</b>				<b>48</b>
<b>49</b>	<b>Total</b>	(712,401)		<b>49</b>

Forest Villa Nrsng. & Rehab Ctr.

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(349)											(349)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(9,611)		585									(9,026)	5
6	Maintenance	(2,065)	2,373	1,504	14								1,826	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(12,025)</b>	<b>2,373</b>	<b>2,088</b>	<b>14</b>								<b>(7,549)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(24,000)		1,843	2,899								(19,257)	10
10a	Therapy													10a
11	Activities				117								117	11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(24,000)</b>		<b>1,843</b>	<b>3,016</b>								<b>(19,140)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			7,450									7,450	17
18	Directors Fees													18
19	Professional Services	(21,216)	9,500	803									(10,912)	19
20	Fees, Subscriptions & Promotions	(53,183)	309	104	20								(52,750)	20
21	Clerical & General Office Expenses	(59,595)	(14)	71,718	5,292								17,401	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(6,459)		27	66								(6,366)	24
25	Other Admin. Staff Transportation			283	85								368	25
26	Insurance-Prop.Liab.Malpractice		17,941	30	23								17,994	26
27	Other (specify):*			11,534	348								11,881	27
28	<b>TOTAL General Administration</b>	<b>(140,453)</b>	<b>27,736</b>	<b>91,949</b>	<b>5,834</b>								<b>(14,935)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(176,478)</b>	<b>30,109</b>	<b>95,881</b>	<b>8,864</b>								<b>(41,624)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(338,426)	910,103	2,042	30								573,749	30
31	Amortization of Pre-Op. & Org.	(9,033)	9,033											31
32	Interest	(43,178)	1,007,253	391	22								964,488	32
33	Real Estate Taxes		445,696	1,676									447,372	33
34	Rent-Facility & Grounds		(1,840,821)	103									(1,840,718)	34
35	Rent-Equipment & Vehicles	(9,792)		1,176	82								(8,533)	35
36	Other (specify):*		84,676										84,676	36
37	<b>TOTAL Ownership</b>	<b>(400,428)</b>	<b>615,940</b>	<b>5,389</b>	<b>134</b>								<b>221,034</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(19,150)							(19,150)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(576,901)											(576,901)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(576,901)</b>				<b>(19,150)</b>							<b>(596,051)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,153,807)	646,049	101,270	8,998	(19,150)							(416,640)	45

**VII. RELATED PARTIES**

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,840,821	Forest Villa Property, LLC	100.00%	\$	(1,840,821)	1
2	V	32 Interest	395	Forest Villa Property, LLC	100.00%	1,007,648	1,007,253	2
3	V	19 Accounting Fees		Forest Villa Property, LLC	100.00%	9,500	9,500	3
4	V	36 MIP Insurance		Forest Villa Property, LLC	100.00%	84,676	84,676	4
5	V	26 Insurance Expense		Forest Villa Property, LLC	100.00%	17,941	17,941	5
6	V	33 Real Estate Taxes		Forest Villa Property, LLC	100.00%	445,696	445,696	6
7	V	20 License Fees		Forest Villa Property, LLC	100.00%	309	309	7
8	V	19 Professional Fees		Forest Villa Property, LLC	100.00%			8
9	V	30 Depreciation Expense		Forest Villa Property, LLC	100.00%	910,103	910,103	9
10	V	31 Amortization		Forest Villa Property, LLC	100.00%	9,033	9,033	10
11	V	21 Misc. Income	14	Forest Villa Property, LLC	100.00%		(14)	11
12	V	06 Repairs & Maint		Forest Villa Property, LLC	100.00%	2,373	2,373	12
13	V							13
14	Total		\$ 1,841,230			\$ 2,487,279	\$ * 646,049	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 585	\$	585	15
16	V	6 REPAIRS AND MAINT.		NUCARE SERVICES CORP.	100.00%	1,504		1,504	16
17	V	10 CLINICAL SALARIES		NUCARE SERVICES CORP.	100.00%	1,843		1,843	17
18	V	17 ADMIN. - NON-OWNER		NUCARE SERVICES CORP.	100.00%	7,450		7,450	18
19	V	19 PROFESSIONAL FEES		NUCARE SERVICES CORP.	100.00%	803		803	19
20	V	20 FEES SUBSCRIPTIONS		NUCARE SERVICES CORP.	100.00%	104		104	20
21	V	21 CLERICAL & GENERAL		NUCARE SERVICES CORP.	100.00%	39,037		39,037	21
22	V	24 SEMINARS AND EDUCATION		NUCARE SERVICES CORP.	100.00%	27		27	22
23	V	25 ADMIN. STAFF TRAVEL		NUCARE SERVICES CORP.	100.00%	283		283	23
24	V	26 INSURANCE		NUCARE SERVICES CORP.	100.00%	30		30	24
25	V	27 EMPLOYEE BEN. GEN. ADMIN.		NUCARE SERVICES CORP.	100.00%	9,351		9,351	25
26	V	30 DEPRECIATION		NUCARE SERVICES CORP.	100.00%	2,042		2,042	26
27	V	32 INTEREST EXPENSE		NUCARE SERVICES CORP.	100.00%	391		391	27
28	V	33 REAL ESTATE TAX		NUCARE SERVICES CORP.	100.00%	1,676		1,676	28
29	V	34 PARKING LOT RENT		NUCARE SERVICES CORP.	100.00%	103		103	29
30	V	35 EQUIPMENT RENTAL		NUCARE SERVICES CORP.	100.00%	1,176		1,176	30
31	V	21 ADMIN. - M. HARTMAN		NUCARE SERVICES CORP.	100.00%	32,681		32,681	31
32	V	27 EMP. BEN. - M. HARTMAN		NUCARE SERVICES CORP.	100.00%	2,183		2,183	32
33	V								33
34	V	17 BOOKKEEPING FEES		NUCARE SERVICES CORP.	100.00%				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 101,270	\$ *	101,270	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	6 REPAIRS / MINOR EQUIPMENT	\$	CLINICAL CONSULTING SERVICES, LLC	100.00%	\$ 14	\$	14	15
16	V	10 CLINICAL SALARIES		CLINICAL CONSULTING SERVICES, LLC	100.00%	2,899		2,899	16
17	V	11 ACTIVITY CONSULTANT		CLINICAL CONSULTING SERVICES, LLC	100.00%	117		117	17
18	V	19 PROFESSIONAL FEES		CLINICAL CONSULTING SERVICES, LLC	100.00%				18
19	V	20 DUES, LICENSE & INSPECTION		CLINICAL CONSULTING SERVICES, LLC	100.00%	20		20	19
20	V	21 OFFICE WAGES		CLINICAL CONSULTING SERVICES, LLC	100.00%	5,031		5,031	20
21	V	21 OFFICE EXPENSE		CLINICAL CONSULTING SERVICES, LLC	100.00%	261		261	21
22	V	24 CONTINUING EDUCATION / SEMINAR		CLINICAL CONSULTING SERVICES, LLC	100.00%	66		66	22
23	V	25 AUTO EXPENSE		CLINICAL CONSULTING SERVICES, LLC	100.00%	85		85	23
24	V	26 AUTO INSURANCE		CLINICAL CONSULTING SERVICES, LLC	100.00%	23		23	24
25	V	27 PAYROLL TAXES		CLINICAL CONSULTING SERVICES, LLC	100.00%	349		349	25
26	V	27 OTHER EMPLOYEE BENEFITS		CLINICAL CONSULTING SERVICES, LLC	100.00%	(1)		(1)	26
27	V	30 DEPRECIATION		CLINICAL CONSULTING SERVICES, LLC	100.00%	30		30	27
28	V	32 INTEREST		CLINICAL CONSULTING SERVICES, LLC	100.00%	22		22	28
29	V	34 RENT		CLINICAL CONSULTING SERVICES, LLC	100.00%				29
30	V	35 AUTO LEASE		CLINICAL CONSULTING SERVICES, LLC	100.00%	82		82	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 8,998	\$ *	8,998	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	39 DME and Medical Supplies	104,244	Integra Healthcare Equipment	100.00%	85,094	\$ (19,150)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
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	<b>Total</b>		\$ 104,244			\$ 85,094	\$ * (19,150)

\* 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	22 Workers Compensation	\$ 91,054	Diamond Insurance	40.00%	\$ 91,054	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 91,054			\$ 91,054	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning: 01/01/12

Ending: 12/31/12

**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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number

Forest Villa Nrsng. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**VII. RELATED PARTIES**

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	BARRY CARR	42.000%	CALIFORNIA GARDENS CORP.	CHICAGO	FOREST VILLA PROPERTY, LL	LINCOLNWOOD	BUILDING CO.	1
2	DAVID HARTMAN	10.000%	CHEVY CHASE CORP. D/B/A BRONZEVILLE PARK NURSING & REH	CHICAGO	CLINICAL CONSULTING SERV.	LINCOLNWOOD	CLINICAL CONSULTING	2
3	JANET HARRIS	4.750%	CLAREMONT EXTENDED HEALTHCARE, L.L.C.	BUFFALO GROVE	QUEST SERVICES CORP.	LINCOLNWOOD	MARKETING	3
4	JUDY HARRIS TRUST	12.625%	CLARIDGE IMPERIAL, LTD.	CHICAGO	SEASONS HOSPICE	PARK RIDGE	HOSPICE	4
5	MICHAEL HARRIS	17.625%	JACKSON CORP.	CHICAGO	7257 N. LINCOLN AVENUE, LLC	LINCOLNWOOD	BUILDING RENTAL	5
6	ROBERT HARTMAN FAMILY TRUST	10.000%	MONROE CORP.	CHICAGO	NUCARE SERVICES	LINCOLNWOOD	BOOKKEEPING	6
7	THE ROBERT & DEBRA HARTMAN FOUNDATION	3.000%	RENAISSANCE EAST	MESA, ARIZONA	DIAMOND INSURANCE	NORTHBROOK	WORKERS COMP INS.	7
8			RENAISSANCE VILLAGE AL	MESA, ARIZONA	INTEGRA HEALTHCARE EQUIP	ELMHURST	DME & MEDICAL SUPPL	8
9			RENAISSANCE VILLAGE IL	MESA, ARIZONA	LIFELINE AMBULANCE, LLC	CHICAGO	AMBULANCE	9
10			RENAISSANCE WEST	MESA, ARIZONA				10
11			RENAISSANCE PARK SOUTH	CHICAGO				11
12			THE RENAISSANCE AT 87TH STREET, INC.	CHICAGO				12
13			ARIA POST ACUTE CARE	HILLSDALE				13
14			THE RENAISSANCE AT MIDWAY, INC.	CHICAGO				14
15			THE RENAISSANCE AT SOUTH SHORE, INC.	CHICAGO				15
16			CLAREMONT HANOVER PARK	HANOVER PARK				16
17			SEVEN OAKS	GLENDALE, WISC.				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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr. # 0045534 Report Period Beginning: 01/01/12 Ending: 12/31/12

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Michael Harris	Owner	Administrative	17.63	See Attached	5.26	13.15%	None	\$		1
2	Mark Hartman	Relative	Administrative	0%	See Attached	10	25.00%	Alloc. Salary	32,681	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 32,681		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization NUCARE SERVICES CORP.  
 Street Address 7257 N. LINCOLN AVENUE  
 City / State / Zip Code LINCOLNWOOD, IL 60712  
 Phone Number ( 847) 933-2600  
 Fax Number ( 847) 933-2601

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	1,228,556	15	\$ 37,226	\$ 19,292	\$ 585	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	1,228,556	15	95,768	19,292	1,504	2
3	10	CLINICAL SALARIES	AVAIL. CENSUS DAYS	1,228,556	15	117,394	117,394	1,843	3
4	17	ADMIN. - NON-OWNER	AVAIL. CENSUS DAYS	1,228,556	15	474,443	462,325	7,450	4
5	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	1,228,556	15	51,153	19,292	803	5
6	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	1,228,556	15	6,629	19,292	104	6
7	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	1,228,556	15	2,485,957	1,190,733	39,037	7
8	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	1,228,556	15	1,734	19,292	27	8
9	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	1,228,556	15	18,004	19,292	283	9
10	26	INSURANCE	AVAIL. CENSUS DAYS	1,228,556	15	1,913	19,292	30	10
11	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	1,228,556	15	595,462	19,292	9,351	11
12	30	DEPRECIATION	AVAIL. CENSUS DAYS	1,228,556	15	130,061	19,292	2,042	12
13	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	1,228,556	15	24,917	19,292	391	13
14	33	REAL ESTATE TAX	AVAIL. CENSUS DAYS	1,228,556	15	106,750	19,292	1,676	14
15	34	PARKING LOT RENT	AVAIL. CENSUS DAYS	1,228,556	15	6,532	19,292	103	15
16	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	1,228,556	15	74,917	19,292	1,176	16
17	21	ADMIN. - M. HARTMAN	AVG. HOURS WORKED	10	1	32,681	32,681	32,681	17
18	27	EMP. BEN. - M. HARTMAN	AVG. HOURS WORKED	10	1	2,183	10	2,183	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,263,723	\$ 1,803,134	\$ 101,269	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsng. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization CLINICAL CONSULTING SERVICES, LLC  
 Street Address 7257 N. LINCOLN AVENUE  
 City / State / Zip Code LINCOLNWOOD, IL 60712  
 Phone Number ( 847) 933-2600  
 Fax Number ( 847) 933-2601

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	6	REPAIRS / MINOR EQUIPMEN	BED DAYS AVAILABLE	1,228,556	15	\$ 920	\$ 19,292	\$ 14	1
2	10	CLINICAL SALARIES	BED DAYS AVAILABLE	1,228,556	15	184,643	184,643	19,292	2,899
3	11	ACTIVITY CONSULTANT	BED DAYS AVAILABLE	1,228,556	15	7,452	7,452	19,292	117
4	19	PROFESSIONAL FEES	BED DAYS AVAILABLE	1,228,556	15		19,292		
5	20	DUES, LICENSE & INSPECTIO	BED DAYS AVAILABLE	1,228,556	15	1,272	19,292	20	5
6	21	OFFICE WAGES	BED DAYS AVAILABLE	1,228,556	15	320,385	320,385	19,292	5,031
7	21	OFFICE EXPENSE	BED DAYS AVAILABLE	1,228,556	15	16,624	19,292	261	7
8	24	CONTINUING EDUCATION / SI	BED DAYS AVAILABLE	1,228,556	15	4,175	19,292	66	8
9	25	AUTO EXPENSE	BED DAYS AVAILABLE	1,228,556	15	5,436	19,292	85	9
10	26	AUTO INSURANCE	BED DAYS AVAILABLE	1,228,556	15	1,447	19,292	23	10
11	27	PAYROLL TAXES	BED DAYS AVAILABLE	1,228,556	15	22,241	19,292	349	11
12	27	OTHER EMPLOYEE BENEFITS	BED DAYS AVAILABLE	1,228,556	15	(91)	19,292	(1)	12
13	30	DEPRECIATION	BED DAYS AVAILABLE	1,228,556	15	1,892	19,292	30	13
14	32	INTEREST	BED DAYS AVAILABLE	1,228,556	15	1,384	19,292	22	14
15	34	RENT	BED DAYS AVAILABLE	1,228,556	15		19,292		15
16	35	AUTO LEASE	BED DAYS AVAILABLE	1,228,556	15	5,242	19,292	82	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 573,023	\$ 512,480	\$ 8,998	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Integra Healthcare Equipment, LLC  
 Street Address 747 Church Road  
 City / State / Zip Code Elmhurst, IL  
 Phone Number ( 630) 834-3700  
 Fax Number ( 630) 834-1500

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.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	DME and Medical Supplies	Direct Allocation					85,094	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 85,094	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Diamond Insurance

Street Address

40 Skokie Blvd, Suite 105

City / State / Zip Code

Northbrook, IL 60062

Phone Number

( 847) 559-1022

Fax Number

( )

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Workers Compensation	Direct Allocation		\$	\$		\$ 91,054	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 91,054	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending: 12/31/12

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**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										
										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			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	HUD		X	Mortgage			\$	\$ 16,856,061		\$ 1,007,648	1								
2											2								
3											3								
4											4								
5	See Supplemental Schedule										5								
<b>Working Capital</b>																			
6	Bank of America		X	Line of Credit				2,637,826		89,277	6								
7			X	Loan Advance				100,000			7								
8	See Supplemental Schedule									413	8								
9	TOTAL Facility Related						\$	\$ 19,593,888		\$ 1,097,338	9								
<b>B. Non-Facility Related*</b>																			
10	Judy Harris Trust	X								36,800	10								
11	Interest Income		X							(6,378)	11								
12	Interest Income- Building		X							(395)	12								
13	See Supplemental Schedule									(36,800)	13								
14	TOTAL Non-Facility Related						\$	\$		\$ (6,773)	14								
15	TOTALS (line 9+line14)						\$	\$ 19,593,888		\$ 1,090,565	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 84,676 Line # 36

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number

Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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
	<b>A. Directly Facility Related</b>																			
	<b>Long-Term</b>																			
1							\$	\$			\$	1								
2												2								
3												3								
4												4								
5												5								
6												6								
7	TOTAL Long-Term											7								
	<b>Working Capital</b>																			
8							\$	\$			\$	8								
9	Allocated from NuCare											391								
10	Allocated from Clinical Consulting											22								
11												11								
12												12								
13												13								
14	TOTAL Working Capital											413								
	<b>B. Non-Facility Related*</b>																			
15	Non Allowable interest						\$	\$			\$	(36,800)								
16												16								
17												17								
18												18								
19												19								
20	TOTAL Non-Facility Related											(36,800)								

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2011 report.		\$	<b>452,883</b>		<b>1</b>
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.)		\$	<b>440,008</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(12,875)</b>		<b>3</b>
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>460,248</b>		<b>4</b>
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>11,333</b>		<b>5</b>
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. <b>TOTAL REFUND \$ 58,083 For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>458,706</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2007	<b>340,137</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2008	<b>350,486</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2011 \$ <b>13</b>
	2009	<b>374,118</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2010	<b>431,317</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2011	<b>438,331</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>2012 Accrual = \$438,331 x 1.05 = \$460,248</b>					
<b>Allocated From NuCare: \$1,676</b>					
<b>Ln 6 - 2007 refund \$27,930 + 2008 refund \$30,152</b>					

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

# 2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Forest Villa Nrsg. & Rehab Ctr. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0045534

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

**A. Summary of Real Estate Tax Cost**

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

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>10-30-317-030-0000</u>	<u>Long Term Care Property</u>	\$ <u>183,059.91</u>	\$ <u>183,059.91</u>
2.	<u>10-30-317-044-0000</u>	<u>Long Term Care Property</u>	\$ <u>255,271.51</u>	\$ <u>255,271.51</u>
3.	<u>10-27-319-028-0000</u>	<u>Home Office Allocation</u>	\$ <u>84,353.24</u>	\$ <u>1,192.14</u>
4.	<u>10-27-319-028-0000</u>	<u>Home Office Allocation</u>	\$ <u>84,353.24</u>	\$ <u>66.23</u>
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ <u><u>607,037.90</u></u>	\$ <u><u>439,589.79</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

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



Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534 Report Period Beginning:

01/01/12 Ending:

12/31/12

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 31,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories \_\_\_\_\_

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: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Land</u>		<u>2009</u>	<u>\$ 2,330,768</u>	<u>1</u>
2	<u>Allocated from 7257 N. Lincoln &amp; Clinical Consulting</u>			<u>2,387</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 2,333,155</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	212	2009	1964	\$ 9,756,249	\$ 509,418	35	\$ 325,994	\$ (183,424)	\$ 1,065,397	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		2002	258,372		20	11,195	11,195	166,919	9
10	Various		2003	125,406		20	5,794	5,794	98,977	10
11	Various		2004	63,667		20	3,468	3,468	38,181	11
12	Various		2005	70,739		20	4,597	4,597	41,749	12
13	Various		2006	32,275		20	2,873	2,873	18,967	13
14	Various		2007	33,549		20	2,815	2,815	15,817	14
15	Various		2008	34,393		20	2,336	2,336	11,139	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		2,117,378	93,646		107,479	13,833	205,902	67
68		34,589	1,178		1,297	119	9,693	68
69			154,034			(154,034)		69
70		\$ 12,526,617	\$ 758,276		\$ 467,848	\$ (290,428)	\$ 1,672,742	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 12,526,617	\$ 758,276		\$ 467,848	\$ (290,428)	\$ 1,672,742	1
2	Fireproofing Job	2009	3,900		20	557	557	2,136	2
3	Fencing Materials Around A/C Units	2009	4,652		20	233	233	853	3
4	Pulled Cables For Base Stations	2009	3,977		20	199	199	696	4
5	Parking Lot Repairs	2009	29,000		20	2,900	2,900	9,667	5
6	Tadiran Ipx500 Telephone System	2009	25,275		20	2,528	2,528	8,846	6
7	56 Additional Ports; 64 Port Authorization Flexset Telephones; 1 U	2009	12,150		20	1,215	1,215	4,253	7
8	1 Commercial Water Softener	2009	3,150		20	263	263	919	8
9	Roof Repairs	2009	4,200		20	210	210	665	9
10	Relocate Pump Booster	2009	4,261		20	213	213	675	10
11	Boiler Room Work	2009	5,000		20	250	250	938	11
12	Structural Engineer Services- For Ramp	2010	3,952		20	198	198	576	12
13	Rm 200-20610 Boxes Rubbercove Base, 50 Cases Vct, 2 Buckets G	2010	3,130		20	157	157	430	13
14	Wall Coverings, Tile Planks	2010	10,374		20	519	519	1,513	14
15	Roof Replacement With New Modified Bitumen System	2010	4,450		20	223	223	538	15
16	Asphalt Repairs	2010	6,300		20	630	630	1,418	16
17	Room Signs, Ada Signage	2010	8,470		20	847	847	1,835	17
18	Remove Old Gravel Stop Edge Flashing And Install New Custom G	2011	3,450		20	173	173	345	18
19	67 Custom Plaque Signs 2 Slots For Name Slide, Custome Plaque S	2011	3,634		20	363	363	636	19
20	Sealcoat Approx 42359 Sq Ft 1 Coat Only, Sweep And Blow Loose	2011	28,125		20	2,813	2,813	3,984	20
21	Remove And Replace Broken Concrete 52 Linear Ft Long. Fill Wi	2011	5,800		20	290	290	387	21
22	Exhaust Vents And Motors	2011	3,934		20	787	787	852	22
23	Kitchen & 2Nd Floor Doors	2011	4,056		20	203	203	372	23
24	Exhaust Ducts, Electrical Lines	2012	3,900		20	130	130	130	24
25	Fire Protection Work - Install New Backfow Pump	2012	4,075		20	291	291	291	25
26	Wiring/Cable Work	2012	6,575		20	295	295	295	26
27	Electrical Work	2012	3,050		20	140	140	140	27
28	Carpentry, Drywall, Ceilings, Carpet - 1St Floor Shower Room	2012			20				28
29	Converted Into Office	2012	22,030		20	184	184	184	29
30	Concrete Work For Ramp	2012	10,000		20	500	500	500	30
31	Hot Water Heater	2012	5,561		20	463	463	463	31
32	Installation Of Touchscreen Monitor And Mount	2012	2,803		20	140	140	140	32
33	Wifi Wiring Work	2012	2,733		20	137	137	137	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	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	TOTAL (lines 1 thru 33)	\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	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		\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	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	TOTAL (lines 1 thru 33)	\$ 12,768,584	\$ 758,276		\$ 485,895	\$ (272,381)	\$ 1,717,554	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Building Company Information</b>								1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9									9
10									10
11	Millwork/Railings	2011	47,926	2,396	20	2,396	0	4,793	11
12	Flooring	2011	459,687	30,646	20	22,984	(7,662)	45,969	12
13	Sprinklers	2011	10,280	1,469	20	514	(955)	1,028	13
14	Ceramic Tile	2011	322,430	21,495	20	16,122	(5,374)	32,243	14
15	Michael Raymond Project-carpentry,acoustic ceiling, electric,plun	2011	912,684	23,402	20	45,634	22,232	91,268	15
16	Building Professional fees-design consulting services,construction	2011	35,189	6,739	20	3,370	(3,369)	6,739	16
17	Schematic Design and Architect consulting related to the facility r	2011	21,414		20	1,071	1,071	2,141	17
18	Window Treatments-Renovated areas	2011	126,650		20	6,333	6,333	12,665	18
19									19
20	Generator	2012	52,332	1,744	20	2,617	873	2,617	20
21	Replace Water Heater-Laundry Room	2012	7,928	436	20	396	(40)	396	21
22	Boiler Repairs	2012	4,600	96	20	230	134	230	22
23	Door handles, Smoke Alarms	2012	5,760	137	20	288	151	288	23
24	Roof Repairs	2012	22,298	186	20	1,115	929	1,115	24
25	Chiller Replacement Work	2012	88,200	4,900	20	4,410	(490)	4,410	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
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	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>		\$ 2,117,378	\$ 93,646		\$ 107,479	\$ 13,833	\$ 205,902	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Related Party Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	Allocated From 7257 N. Lincoln Ave LLC	2004	20,351	522	20	581	59	5,306	3
4	Allocated From Clinical Consulting Services	2004	1,131	29	20	32	3	295	4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	Allocated From NuCare Services Corp.	2003	184	11	20	9	(2)	84	9
10	Allocated From NuCare Services Corp.	2004	3,735	213	20	187	(26)	1,628	10
11	Allocated From NuCare Services Corp.	2005	221	13	20	11	(2)	87	11
12	Allocated From NuCare Services Corp.	2006	300	17	20	15	(2)	96	12
13	Allocated From NuCare Services Corp.	2008	316	18	20	16	(2)	67	13
14	Allocated From NuCare Services Corp.	2009	5,095	291	20	255	(36)	920	14
15	Allocated From NuCare Services Corp.	2010	783	45	20	39	(6)	98	15
16	Allocated From NuCare Services Corp.	2011	42	2	20	2		4	16
17	Allocated From NuCare Services Corp.	2012	47	3	20	2	(1)	2	17
18									18
19	Allocated From 7257 N. Lincoln Ave LLC	2005	1,855	13	20	120	107	875	19
20	Allocated From 7257 N. Lincoln Ave LLC	2004	404		20	20	20	172	20
21									21
22	Allocated From Clinical Consulting Services	2005	103	1	20	7	6	49	22
23	Allocated From Clinical Consulting Services	2004	22		20	1	1	10	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
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	TOTAL (12H & 12I lines 1 thru 33)		\$ 34,589	\$ 1,178		\$ 1,297	\$ 119	\$ 9,693	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,101,431	\$ 307,776	\$ 233,651	\$ (74,125)	10	\$ 821,917	71
72	Current Year Purchases	64,559	150	7,326	7,176	10	7,326	72
73	Fully Depreciated Assets	433,409		2	2	10	433,409	73
74								74
75	TOTALS	\$ 2,599,399	\$ 307,926	\$ 240,979	\$ (66,947)		\$ 1,262,653	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		Conversion Van	2007	\$ 7,200	\$	\$ 882	\$ 882	5	\$ 5,877	76
77		Allocated from NuCare	2012	139	8	28	20	5	67	77
78										78
79										79
80	TOTALS			\$ 7,339	\$ 8	\$ 910	\$ 902		\$ 5,944	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)	\$ 17,708,477	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,066,210	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 727,784	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (338,426)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,986,151	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: 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	Allocated from NuCare				103			5
6								6
7	TOTAL				\$ 103			7

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 12,173 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Ford/F-150 Crew Cab/2010	\$ _____	\$ 6,369	17
18	Administrator			6,324	18
19	Allocated from CCS			82	19
20					20
21	TOTAL		\$ _____	\$ 12,775	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_ /2013 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2014 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

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

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

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**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.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**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**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 01	hrs	\$ 290,969		\$ 132,846				\$ 423,815	1	
2	Licensed Speech and Language Development Therapist	39 - 01	hrs	84,969		39,147				124,116	2	
3	Licensed Recreational Therapist		hrs								3	
4	Licensed Physical Therapist	39 - 01	hrs	344,051		157,081				501,132	4	
5	Physician Care		visits								5	
6	Dental Care		visits								6	
7	Work Related Program		hrs								7	
8	Habilitation		hrs								8	
9	Pharmacy	39 - 02	# of prescrpts					388,339		388,339	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10	
11	Academic Education		hrs								11	
12	Other (specify):										12	
13	Other (specify): <u>See Supplemental</u>					164,544		216,853		381,397	13	
14	TOTAL			\$ 719,989		\$ 493,618		\$ 605,192		\$ 1,818,799	14	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Forest Villa Nrsg. & Rehab Ctr.# 0045534Report Period Beginning: 01/01/12Ending: 12/31/12

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 6,149	\$ 559,975	1
2	Cash-Patient Deposits	3,581	3,581	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	3,828,920	3,828,920	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	126,463	134,954	6
7	Other Prepaid Expenses	95,191	1,960	7
8	Accounts Receivable (owners or related parties)	1,560,153	2,386,147	8
9	Other(specify): <u>See Attached Schedule</u>	25,068	738,641	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,645,525	\$ 7,654,178	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,330,768	13
14	Buildings, at Historical Cost		9,709,136	14
15	Leasehold Improvements, at Historical Cost	885,106	2,933,652	15
16	Equipment, at Historical Cost	1,063,353	2,598,549	16
17	Accumulated Depreciation (book methods)	(1,366,619)	(4,510,696)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>		348,324	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 581,840	\$ 13,409,733	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,227,365	\$ 21,063,911	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 2,131,337	\$ 2,156,340	26
27	Officer's Accounts Payable	700,000	700,000	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,737,826	2,919,257	29
30	Accrued Salaries Payable	562,693	562,693	30
31	Accrued Taxes Payable (excluding real estate taxes)	48,326	48,326	31
32	Accrued Real Estate Taxes(Sch.IX-B)		460,248	32
33	Accrued Interest Payable		83,578	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	35,141	35,141	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,215,323	\$ 6,965,583	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		16,674,631	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 16,674,631	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,215,323	\$ 23,640,214	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 12,042	\$ (2,576,303)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,227,365	\$ 21,063,911	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(166,504)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<a href="#">See Attached</a>	<b>72,279</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(94,225)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>106,267</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>106,267</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>12,042</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Forest Villa Nrsg. &amp; Rehab Ctr.

# 0045534

Report Period Beginning: 01/01/12

Ending:

12/31/12

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,398,538	1
2	Discounts and Allowances for all Levels	(1,772,545)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,625,993	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,707,925	6
7	Oxygen	18,513	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,726,438	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,435,293	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	95,265	19
20	Radiology and X-Ray	48,553	20
21	Other Medical Services	312,953	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,892,064	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	725	24
25	Interest and Other Investment Income***	6,378	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 7,103	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>See Supplemental Schedule</b>	75,938	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 75,938	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,327,536	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,617,442	31
32	Health Care	4,443,890	32
33	General Administration	2,219,018	33
<b>B. Capital Expense</b>			
34	Ownership	2,154,413	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,395,700	35
36	Provider Participation Fee	390,806	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 13,221,269	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	106,267	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 106,267	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,491,080	44
45	Private Pay - Net Inpatient Revenue	998,984	45
46	Medicare - Net Inpatient Revenue	1,372,208	46
47	Other-(specify) <b>CCHHS</b>	174,021	47
48	Other-(specify) <b>Managed Care, Hospice</b>	589,700	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 8,625,993	49

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

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

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number **Forest Villa Nrsg. & Rehab Ctr.**

# **0045534**

Report Period Beginning:

**01/01/12**

Ending:

**12/31/12**

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,954	2,091	\$ 100,290	\$ 47.96	1
2	Assistant Director of Nursing	2,015	2,136	94,308	44.15	2
3	Registered Nurses	34,675	37,608	1,070,805	28.47	3
4	Licensed Practical Nurses	33,665	35,876	876,685	24.44	4
5	CNAs & Orderlies	100,560	108,481	1,284,798	11.84	5
6	CNA Trainees					6
7	Licensed Therapist	17,845	19,218	719,989	37.46	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,735	6,285	113,578	18.07	10
11	Social Service Workers	5,290	5,634	115,839	20.56	11
12	Dietician					12
13	Food Service Supervisor	2,530	2,675	53,660	20.06	13
14	Head Cook	6,004	6,510	90,955	13.97	14
15	Cook Helpers/Assistants	21,441	23,077	223,697	9.69	15
16	Dishwashers					16
17	Maintenance Workers	3,763	4,229	89,152	21.08	17
18	Housekeepers	21,156	22,845	233,773	10.23	18
19	Laundry	7,148	7,735	75,707	9.79	19
20	Administrator	2,050	2,162	85,689	39.63	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,946	2,091	89,137	42.63	23
24	Clerical	14,498	15,809	376,137	23.79	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	2,794	3,099	47,596	15.36	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	3,069	3,075	593,237	192.92	33
34	TOTAL (lines 1 - 33)	288,138	310,636	\$ 6,335,032 *	\$ 20.39	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	636	\$ 26,858	01-03	35
36	Medical Director	Monthly	57,500	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	22,900	10-03	38
39	Pharmacist Consultant	Monthly	9,328	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	26	1,545	12-03	45
46	Other(specify)				46
47	<u>Geriatric Unit Director</u>	Monthly	50,040	10-03	47
48					48
49	TOTAL (lines 35 - 48)	661	\$ 168,171		49

**C. CONTRACT NURSES**

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

SEE ACCOUNTANTS' COMPILATION REPORT



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

(See instructions.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Forest Villa Nrsng. &amp; Rehab Ctr.

# 0045534

Report Period Beginning:

01/01/12

Ending:

12/31/12

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council on LTC \$19,939
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 2,201 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 390,806  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 81,838 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100 ln 14  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**