



Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	130	Skilled (SNF)	130	47,450	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	130	TOTALS	130	47,450	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	27,389	6,662	7,854	41,905	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,389	6,662	7,854	41,905	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.31%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 02/01/2006

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 02/01/2006 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 128 and days of care provided 7,319

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Beecher Manor N &amp; R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	367,985	61,796	23,005	452,786		452,786	6,483	459,269	1	
2	Food Purchase		266,993		266,993		266,993	(956)	266,037	2	
3	Housekeeping	174,690	40,236		214,926		214,926	583	215,509	3	
4	Laundry		6,125	181,703	187,828		187,828		187,828	4	
5	Heat and Other Utilities			108,188	108,188		108,188	769	108,957	5	
6	Maintenance	130,812		125,507	256,319		256,319	17,289	273,608	6	
7	Other (specify):*							2,961	2,961	7	
8	<b>TOTAL General Services</b>	673,487	375,150	438,403	1,487,040		1,487,040	27,128	1,514,168	8	
	<b>B. Health Care and Programs</b>										
9	Medical Director			42,000	42,000		42,000		42,000	9	
10	Nursing and Medical Records	2,497,854	213,041	10,514	2,721,409		2,721,409	47,351	2,768,760	10	
10a	Therapy	183,494		537	184,031		184,031		184,031	10a	
11	Activities	143,923	27,096		171,019		171,019		171,019	11	
12	Social Services	146,199			146,199		146,199	20,569	166,768	12	
13	CNA Training									13	
14	Program Transportation									14	
15	Other (specify):*							10,350	10,350	15	
16	<b>TOTAL Health Care and Programs</b>	2,971,470	240,137	53,051	3,264,658		3,264,658	78,270	3,342,928	16	
	<b>C. General Administration</b>										
17	Administrative	91,328			91,328		91,328	83,887	175,215	17	
18	Directors Fees									18	
19	Professional Services			508,730	508,730	(92)	508,638	(428,120)	80,519	19	
20	Dues, Fees, Subscriptions & Promotions			37,174	37,174		37,174	(14,960)	22,214	20	
21	Clerical & General Office Expenses	87,008	51,274	295,051	433,333		433,333	(80,576)	352,757	21	
22	Employee Benefits & Payroll Taxes			636,003	636,003		636,003	(8,055)	627,948	22	
23	Inservice Training & Education									23	
24	Travel and Seminar			4,957	4,957		4,957	2,323	7,280	24	
25	Other Admin. Staff Transportation			6,734	6,734		6,734	970	7,704	25	
26	Insurance-Prop.Liab.Malpractice			108,879	108,879		108,879	1,892	110,771	26	
27	Other (specify):*							36,090	36,090	27	
28	<b>TOTAL General Administration</b>	178,336	51,274	1,597,528	1,827,138	(92)	1,827,046	(406,549)	1,420,498	28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,823,293	666,561	2,088,982	6,578,836	(92)	6,578,744	(301,150)	6,277,594	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.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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>D. Ownership</b>											
30	Depreciation			75,935	75,935		75,935	196,250	272,185			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,715	1,715		1,715	418,351	420,066			32
33	Real Estate Taxes			169,853	169,853	92	169,945	3,016	172,961			33
34	Rent-Facility & Grounds			744,000	744,000		744,000	(744,000)				34
35	Rent-Equipment & Vehicles			873	873		873	917	1,790			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			992,376	992,376	92	992,468	(125,466)	867,001			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		701,208	763,327	1,464,535		1,464,535	(20,150)	1,444,385			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			282,125	282,125		282,125		282,125			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		701,208	1,045,452	1,746,660		1,746,660	(20,150)	1,726,510			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,823,293	1,367,769	4,126,810	9,317,872		9,317,872	(446,766)	8,871,106			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning: 01/01/13

Ending: 12/31/13

**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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(15,226)	30		9
10	Interest and Other Investment Income	(55,754)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(424)	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	(7,192)	21		18
19	Entertainment				19
20	Contributions	(1,250)	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	(159,000)	21		24
25	Fund Raising, Advertising and Promotional	(13,184)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(22)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(64,480)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (316,533)</b>		<b>\$</b>	<b>30</b>

BHF USE ONLY					
48		49		50	
				51	
				52	

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

		1	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)	(130,234)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (130,234)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (446,766)</b>		<b>37</b>

\*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>			<b>\$</b>	<b>47</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Beecher Manor N & R CtrID# 0047738Report Period Beginning: 01/01/13Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Theft Loss	\$ (228)	21	1
2	Collection Expense	(6,465)	21	2
3	Other Income	(4,919)	21	3
4	Jury Duty	(19)	10	4
5	Bldg. Co. - A & G Expense	(250)	21	5
6	Bldg. Co. Amortization	(11,567)	36	6
7	Bldg. Co. - Loan Fee	(10)	20	7
8	Prior Period - Achieve	(4,704)	21	8
9	Additional R&M	5,130	06	9
10	Vending Income	(1,014)	02	10
11	Non-allowable Consulting Fees	(30,000)	21	11
12	Non-allowable Legal Fees	(6,322)	19	12
13	Non-allowable Dues	(400)	20	13
14	PY - Professional Services	(537)	21	14
15	COPE Dues	(3,174)	20	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	<b>Total</b>	(64,480)	49

Beecher Manor N & R Ctr

ID# 0047738

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
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	<b>Total</b>		0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Beecher Manor N & R Ctr# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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			274		7,002	(793)						6,483	1
2	Food Purchase	(1,438)		482									(956)	2
3	Housekeeping			483		100							583	3
4	Laundry													4
5	Heat and Other Utilities			638		131							769	5
6	Maintenance	5,130		4,167	7,944	48							17,289	6
7	Other (specify):*				1,897	1,064							2,961	7
8	<b>TOTAL General Services</b>	<b>3,692</b>		<b>6,044</b>	<b>9,841</b>	<b>8,345</b>	<b>(793)</b>						<b>27,128</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(19)				47,531	(161)						47,351	10
10a	Therapy													10a
11	Activities													11
12	Social Services					20,569							20,569	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					10,350							10,350	15
16	<b>TOTAL Health Care and Programs</b>	<b>(19)</b>				<b>78,450</b>	<b>(161)</b>						<b>78,270</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			3,195	17,637	63,055							83,887	17
18	Directors Fees													18
19	Professional Services	(6,322)		(280,938)		(140,860)							(428,120)	19
20	Fees, Subscriptions & Promotions	(18,018)	10	2,853		195							(14,960)	20
21	Clerical & General Office Expenses	(213,318)	250	13,485	111,028	7,979							(80,576)	21
22	Employee Benefits & Payroll Taxes				(8,055)								(8,055)	22
23	Inservice Training & Education													23
24	Travel and Seminar			366		1,957							2,323	24
25	Other Admin. Staff Transportation			970									970	25
26	Insurance-Prop.Liab.Malpractice			1,306		586							1,892	26
27	Other (specify):*				25,602	10,488							36,090	27
28	<b>TOTAL General Administration</b>	<b>(237,658)</b>	<b>260</b>	<b>(258,763)</b>	<b>146,212</b>	<b>(56,600)</b>							<b>(406,549)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(233,985)</b>	<b>260</b>	<b>(252,719)</b>	<b>156,053</b>	<b>30,195</b>	<b>(954)</b>						<b>(301,150)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor N & R Ctr# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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	(15,226)	204,214	5,872		1,390							196,250	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(55,754)	442,638	1,607		29,860							418,351	32
33	Real Estate Taxes			2,501		515							3,016	33
34	Rent-Facility & Grounds		(744,000)										(744,000)	34
35	Rent-Equipment & Vehicles			917									917	35
36	Other (specify):*	(11,567)	11,567											36
37	<b>TOTAL Ownership</b>	<b>(82,547)</b>	<b>(85,581)</b>	<b>10,897</b>		<b>31,765</b>							<b>(125,466)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(3,478)	(1,873)	(14,594)	(205)			(20,150)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	<b>TOTAL Special Cost Centers</b>						<b>(3,478)</b>	<b>(1,873)</b>	<b>(14,594)</b>	<b>(205)</b>			<b>(20,150)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(316,533)	(85,321)	(241,822)	156,053	61,960	(4,432)	(1,873)	(14,594)	(205)			(446,766)	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 Page 6-Supplemental		See Page 6-Supplemental		See Page 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	\$ 744,000	Beecher Properties, LLC	100.00%	\$	\$ (744,000)	1
2	V	21 A & G Expense		Beecher Properties, LLC	100.00%	250	250	2
3	V	30 Depreciation Expense		Beecher Properties, LLC	100.00%	204,214	204,214	3
4	V	36 Amortization		Beecher Properties, LLC	100.00%	11,567	11,567	4
5	V	32 Interest Expense		Beecher Properties, LLC	100.00%	442,638	442,638	5
6	V	20 Loan Fee		Beecher Properties, LLC	100.00%	10	10	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 744,000			\$ 658,679	\$ * (85,321)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	01 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 274	\$	274	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	482		482	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	483		483	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	638		638	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	4,167		4,167	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	3,195		3,195	20
21	V	19 Professional Fees	289,044	Extended Care Consulting, LLC	100.00%	8,106		(280,938)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	2,853		2,853	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	13,485		13,485	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	366		366	24
25	V	25 Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	970		970	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	1,306		1,306	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	5,872		5,872	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	1,607		1,607	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	2,501		2,501	29
30	V	35 Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	917		917	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		\$ 289,044			\$ 47,222	\$ *	(241,822)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	06 Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	7,944	\$	7,944	15
16	V	06 Maintenance (Direct)	7,711	Extended Care Consulting, LLC	100.00%	7,711			16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	814		814	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	1,083		1,083	18
19	V								19
20	V								20
21	V	17 Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	17,637		17,637	21
22	V	21 Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	111,028		111,028	22
23	V	21 Office and Clerical (Direct)	19,140	Extended Care Consulting, LLC	100.00%	19,140			23
24	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	24,032		24,032	24
25	V	27 Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	1,570		1,570	25
26	V	22 Employee Benefits	8,055	Extended Care Consulting, LLC	100.00%			(8,055)	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		\$ 34,906			\$ 190,959	\$ *	156,053	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	03 Housekeeping	\$	Extended Care Clinical, LLC	100.00%	\$ 100	\$	100	15
16	V	05 Utilities		Extended Care Clinical, LLC	100.00%	131		131	16
17	V	06 Maintenance		Extended Care Clinical, LLC	100.00%	48		48	17
18	V	19 Professional Fees	142,368	Extended Care Clinical, LLC	100.00%	1,508		(140,860)	18
19	V	20 Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	195		195	19
20	V	21 Office & Clerical		Extended Care Clinical, LLC	100.00%	2,025		2,025	20
21	V	24 Travel and Seminar		Extended Care Clinical, LLC	100.00%	1,957		1,957	21
22	V	26 Insurance		Extended Care Clinical, LLC	100.00%	586		586	22
23	V	30 Depreciation		Extended Care Clinical, LLC	100.00%	1,390		1,390	23
24	V	32 Interest		Extended Care Clinical, LLC	100.00%	29,860		29,860	24
25	V	33 Real Estate Taxes		Extended Care Clinical, LLC	100.00%	515		515	25
26	V	01 Dietary Salary		Extended Care Clinical, LLC	100.00%	7,002		7,002	26
27	V	07 Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	1,064		1,064	27
28	V	10 Nursing Salary		Extended Care Clinical, LLC	100.00%	47,531		47,531	28
29	V	12 Social Service Salary		Extended Care Clinical, LLC	100.00%	20,569		20,569	29
30	V	15 Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	10,350		10,350	30
31	V	17 Administration Salary		Extended Care Clinical, LLC	100.00%	63,055		63,055	31
32	V	21 Office Salary		Extended Care Clinical, LLC	100.00%	5,954		5,954	32
33	V	27 Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	10,488		10,488	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 142,368			\$ 204,328	\$ *	61,960	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	1 Dietary Supplies, Supplements	\$ 2,834	Care Centers Health Systems, Inc.	100.00%	\$ 2,040	\$ (793)
16	V	10 Nursing Supplies	574	Care Centers Health Systems, Inc.	100.00%	414	(161)
17	V	39 Ancillary Expense	12,420	Care Centers Health Systems, Inc.	100.00%	8,943	(3,478)
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	Total		\$ 15,829			\$ 11,397	\$ * (4,432)

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 Ventilator Equipment	9,030	Vent Lease LLC	100.00%	7,157	\$ (1,873)
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	Total		\$ 9,030			\$ 7,157	\$ * (1,873)

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 Therapy	\$ 754,316	Tri Care Rehab	100.00%	\$ 739,721	\$ (14,594)
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	Total		\$ 754,316			\$ 739,721	\$ * (14,594)

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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 Ancillary Expense	23,016	Reliable Medical of the Midwest, LLC	100.00%	22,811	\$	(205)	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		\$ 23,016			\$ 22,811	\$ *	(205)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 222,096	\$ 222,096	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	222,096	CCS Employee Benefits Group	100.00%		(222,096)	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		\$ 222,096			\$ 222,096	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	B&Z GRANDCHILD TRUST	100.00%	AVENUE CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	BEECHER PROPERTIES, LLC	EVANSTON	BUILDING CO.	1
2			BOULEVARD CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	EXTENDED CARE CONSULTING	EVANSTON	MANAGEMENT/BOOKKEEP	2
3			BRIAR PLACE LTD	INDIAN HEAD PARK	EXTENDED CARE CLINICAL	EVANSTON	ADMINISTRATIVE	3
4			CHATEAU NURSING AND REHABILITATION CENTER, L.L.C.	WILLOWBROOK	CARE CENTER HEALTH SYSTE	DES PLAINES	DIETARY & FOOD SUPPLEN	4
5			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	5
6			DYER NURSING & REHAB	DYER, IN	ROTHNER VENTS LLC	EVANSTON	VENTALATOR RENTAL	6
7			GRASMERE PLACE, LLC	CHICAGO	TRICARE REHAB	HILLSIDE	THERAPY	7
8			LAKE COUNTY NURSING & REHAB	EAST CHICAGO, IN	RELIABLE MEDICAL SUPPLY	DES PLAINES	MEDICAL SUPPLY	8
9			LAKWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD	CARE CENTERS BUILDING LL	EVANSTON	BLDG COMPANY	9
10			LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT				10
11			MCKINLEY HEALTH CARE CENTER	CANTON, OH				11
12			OAK PARK HEALTHCARE CENTER, L.L.C.	OAK PARK				12
13			PARC AT JOLIET LLC	JOLIET				13
14			PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				14
15			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				15
16			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				16
17			RAINBOW BEACH QOC, L.L.C.	CHICAGO				17
18			SEBOS NURSING & REHAB	HOLBART, IN				18
19			SHEFFIELD MANOR	DYER, IN				19
20			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				20
21			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				21
22			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				22
23			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				23
24			WHEATON CARE CENTER	WHEATON				24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Extended Care Consulting, LLC  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

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	01	Dietary	Patient Days	1,101,784	30	\$ 7,195	\$ 41,905	\$ 274	1
2	02	Food	Patient Days	1,101,784	30	12,684	41,905	482	2
3	03	Housekeeping	Patient Days	1,101,784	30	12,707	41,905	483	3
4	05	Utilities	Patient Days	1,101,784	30	16,778	41,905	638	4
5	06	Maintenance	Patient Days	1,101,784	30	109,559	41,905	4,167	5
6	17	Administrative	Patient Days	1,101,784	30	84,000	41,905	3,195	6
7	19	Professional Fees	Patient Days	1,101,784	30	213,139	41,905	8,106	7
8	20	Dues and Subscriptions	Patient Days	1,101,784	30	75,016	41,905	2,853	8
9	21	Office and Clerical	Patient Days	1,101,784	30	354,548	41,905	13,485	9
10	24	Seminar and Travel	Patient Days	1,101,784	30	9,615	41,905	366	10
11	25	Other Staff Admin. Trans.	Patient Days	1,101,784	30	25,510	41,905	970	11
12	26	Insurance	Patient Days	1,101,784	30	34,345	41,905	1,306	12
13	30	Depreciation	Patient Days	1,101,784	30	154,393	41,905	5,872	13
14	32	Interest	Patient Days	1,101,784	30	42,261	41,905	1,607	14
15	33	Real Estate Taxes	Patient Days	1,101,784	30	65,749	41,905	2,501	15
16	35	Rent - Equipment & Auto	Patient Days	1,101,784	30	24,117	41,905	917	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,241,615	\$	\$ 47,222	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Extended Care Consulting, LLC  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

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	06	Maintenance (Pooled)	Patient Days	1,101,784	30	208,870	208,870	41,905	7,944	1
2	06	Maintenance (Direct)	Direct		30	331,520	331,520		7,711	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,101,784	30	21,409		41,905	814	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		30	37,937			1,083	4
5										5
6										6
7	17	Administrative (Pooled)	Patient Days	1,101,784	30	463,710	463,710	41,905	17,637	7
8	21	Office and Clerical (Pooled)	Patient Days	1,101,784	30	2,919,199	2,919,199	41,905	111,028	8
9	21	Office and Clerical (Direct)	Direct		30	328,534	328,534		19,140	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,101,784	30	631,850		41,905	24,032	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		30	55,508			1,570	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					\$ 4,998,538	\$ 4,251,833		\$ 190,959	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Extended Care Clinical, LLC  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

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	03	Housekeeping	Patient Days	610,520	17	\$ 1,450	\$ 41,905	\$ 100	1
2	05	Utilities	Patient Days	610,520	17	1,914	41,905	131	2
3	06	Maintenance	Patient Days	610,520	17	698	41,905	48	3
4	19	Professional Fees	Patient Days	610,520	17	21,974	41,905	1,508	4
5	20	Dues and Subscriptions	Patient Days	610,520	17	2,847	41,905	195	5
6	21	Office & Clerical	Patient Days	610,520	17	29,496	41,905	2,025	6
7	24	Travel and Seminar	Patient Days	610,520	17	28,507	41,905	1,957	7
8	26	Insurance	Patient Days	610,520	17	8,533	41,905	586	8
9	30	Depreciation	Patient Days	610,520	17	20,257	41,905	1,390	9
10	32	Interest	Patient Days	610,520	17	435,028	41,905	29,860	10
11	33	Real Estate Taxes	Patient Days	610,520	17	7,502	41,905	515	11
12	01	Dietary Salary	Patient Days	610,520	17	102,014	102,014	7,002	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	610,520	17	15,504	41,905	1,064	13
14	10	Nursing Salary	Patient Days	610,520	17	692,482	692,482	47,531	14
15	12	Social Service Salary	Patient Days	610,520	17	299,672	299,672	20,569	15
16	15	Emp. Ben. - Healthcare	Patient Days	610,520	17	150,791	41,905	10,350	16
17	17	Administration Salary	Patient Days	610,520	17	918,652	918,652	63,055	17
18	21	Office Salary	Patient Days	610,520	17	86,739	86,739	5,954	18
19	27	Emp. Ben. - Gen. Admin.	Patient Days	610,520	17	152,803	41,905	10,488	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,976,862	\$ 2,099,559	\$ 204,328	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Care Centers Health Systems, Inc.  
 Street Address 200 Howard  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 612-5662  
 Fax Number ( 224) 612-5862

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	<u>1</u>	<u>Dietary Supplies, Supplements</u>	<u>Direct Allocation</u>					<u>2,040</u>	<u>1</u>
2	<u>10</u>	<u>Nursing Supplies</u>	<u>Direct Allocation</u>					<u>414</u>	<u>2</u>
3	<u>39</u>	<u>Ancillary Expense</u>	<u>Direct Allocation</u>					<u>8,943</u>	<u>3</u>
4									<u>4</u>
5									<u>5</u>
6									<u>6</u>
7									<u>7</u>
8									<u>8</u>
9									<u>9</u>
10									<u>10</u>
11									<u>11</u>
12									<u>12</u>
13									<u>13</u>
14									<u>14</u>
15									<u>15</u>
16									<u>16</u>
17									<u>17</u>
18									<u>18</u>
19									<u>19</u>
20									<u>20</u>
21									<u>21</u>
22									<u>22</u>
23									<u>23</u>
24									<u>24</u>
25	<b>TOTALS</b>				\$	\$		\$ <b>11,397</b>	<b>25</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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 Vent Lease, LLC  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847) 674-1180  
 Fax Number ( 847) 673-7741

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	Ventilator Equipment	Direct Allocation					7,157	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				\$	\$		\$ 7,157	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization TriCare Rehab  
 Street Address 240 Fencil Lane  
 City / State / Zip Code Hillside, IL 60162  
 Phone Number ( 773) 449-9400  
 Fax Number ( 773) 449-9700

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	Therapy	Direct Allocation		\$	\$		\$ 739,721	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				\$	\$		\$ 739,721	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization Reliable Medical of the Midwest, LLC  
 Street Address 200 Howard Avenue  
 City / State / Zip Code Des Plaines, Illinois 60018-5909  
 Phone Number ( 847) 566-0800  
 Fax Number ( )

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	Ancillary Expense	Direct Allocation					22,811	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				\$	\$		22,811	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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 CCS Employee Benefits Group, Inc.  
 Street Address 2201 Main Street  
 City / State / Zip Code Evanston, Illinois 60202  
 Phone Number ( 847)905-4000  
 Fax Number ( 847)905-4040

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	Employee Health Insurance	Direct Allocation		\$	\$		\$ 222,096	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				\$	\$		\$ 222,096	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

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

Name of Related Organization \_\_\_\_\_  
 Street Address \_\_\_\_\_  
 City / State / Zip Code \_\_\_\_\_  
 Phone Number ( ) \_\_\_\_\_  
 Fax Number ( ) \_\_\_\_\_

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	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Central Illinois Bank		X	Mortgage			\$	\$ 7,137,683		\$ 442,638	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6	Central Illinois Bank		X	Line of Credit						1,715	6									
7	Alloc. From Ext Care Clinical	X								29,860	7									
8	See Supplemental Schedule									1,607	8									
9	<b>TOTAL Facility Related</b>					\$	\$ 7,137,683			\$ 475,820	9									
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X							(55,754)	10									
11											11									
12											12									
13											13									
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ (55,754)	14									
15	<b>TOTALS (line 9+line14)</b>					\$	\$ 7,137,683			\$ 420,066	15									

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

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

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 & ID Number

Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8	Alloc. From Ext. Care Consulting	X					\$	\$			\$ 1,607					
9																
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>										1,607					
	<b>B. Non-Facility Related*</b>															
15							\$	\$			\$					
16																
17																
18																
19																
20	<b>TOTAL Non-Facility Related</b>															

\* 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 2012 report.		\$	<b>152,256</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>160,142</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>7,886</b>		<b>3</b>
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>164,983</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>92</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 \$ _____ 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>172,961</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<b>49,999</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2009	<b>130,233</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012 \$
	2010	<b>135,013</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2011	<b>145,006</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2012	<b>157,126</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>2013 Accrual = \$157,126 x 1.05 = \$164,983</b>					
<b>Allocated from Extended Care Clinical = \$515</b>					
<b>Allocated from Extended Care Consulting = \$2,501</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

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor N & R Ctr COUNTY Will  
 FACILITY IDPH LICENSE NUMBER 0047738  
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda  
 TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(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>22-22-16-200-028-0000</u>	<u>Long Term Care Property</u>	\$ <u>153,197.48</u>	\$ <u>153,197.48</u>
2. <u>22-22-16-200-021-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,928.98</u>	\$ <u>3,928.98</u>
3. <u>See Attached</u>	<u>Allocation from 2201 Main</u>	\$ <u>133,178.74</u>	\$ <u>2,377.53</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>290,305.20</u></u>	\$ <u><u>159,503.99</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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

**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.**



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 50,799 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

1. Total Amount Incurred: \_\_\_\_\_ 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>Facility</u>	<u>123,116</u>	<u>2006</u>	<u>\$ 163,718</u>	<u>1</u>
2	<u>Alloc.from Ext. Care Clinical/Consulting</u>			<u>14,639</u>	<u>2</u>
3	<b>TOTALS</b>	<b>123,116</b>		<b>\$ 178,357</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

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	
FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
130	2006	1985	\$ 2,546,584	\$ 65,297	39	\$ 65,297		\$ 514,213	4
		2008	1,794,872	46,021	39	46,022	1	247,393	5
		2009	3,618,157	92,770	39	93,675	905	455,095	6
		2010	4,953	127	39	122	(5)	488	7
									8
<b>Improvement Type**</b>									
Various		2006	44,583		20	2,229	2,229	16,486	9
Various		2007	35,433		20	1,641	1,641	13,843	10
Various		2008	107,367		20	4,911	4,911	40,970	11
Various		2009	113,868		20	10,581	10,581	89,987	12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									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 Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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								67
68			59,425	4,036	4,036		40,218	68
69				75,936		(75,936)		69
70		\$	8,325,242	\$ 284,187		\$ 228,514	\$ (55,673)	\$ 1,418,694 70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	10
	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>		\$ 8,325,242	\$ 284,187		\$ 228,514	\$ (55,673)	\$ 1,418,694	1
2	Upgrade Boilers	2010	3,893		20	195	195	779	2
3	2 New Doors	2010	2,595		20	130	130	454	3
4	Circulator Pump & Electronic Ballist	2010	3,128		20	626	626	2,033	4
5	Retrofit 3 Pilots For Electronic Ignition	2010	4,094		20	205	205	648	5
6	Replace Ceiling Tiles Damaged By Storm	2010	4,063		20	203	203	711	6
7	Roof Repair - Epdm Patching	2010	2,500		20	125	125	448	7
8	Painting	2011	3,519		20			3,519	8
9	Water Heater	2012	10,529		20	526	526	1,009	9
10	Air Conditioner	2012	17,400		20	870	870	1,305	10
11	Automatic Door	2012	6,475		20	324	324	648	11
12	Removal & Install New Call System - North End	2012	3,150		20	630	630	945	12
13	New Receiving Doors & Hardware	2012	2,959		20	148	148	247	13
14	Lobby Air Condition Rebuild	2012	4,281		20	214	214	357	14
15	New Blinds	2012	6,294		20	1,259	1,259	1,469	15
16	New Nurse Call System - South End	2012	5,620		20	1,124	1,124	1,218	16
17	Installation Of Drains, Vent And Sink In Dining Room	2013	8,500		20	708	708	708	17
18	Cubicle Curtains	2013	16,444		20	822	822	822	18
19	Removed Trees, 2 Barns, 1 Corn Silo, And Concrete Foundation	2013	23,200		20	387	387	387	19
20	Installation Of 9 Ft. X 24 Ft. X 6 Ft. Tall Shadow Fence	2013	6,550		20	328	328	328	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 (lines 1 thru 33)</b>		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	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)		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	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)		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	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)		\$ 8,460,435	\$ 284,187		\$ 237,337	\$ (46,850)	\$ 1,436,726	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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 (12F & 12G lines 1 thru 33)	\$	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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 Extended Care Clinical, 2201 Main LLC	2002	3,445	88	20	88		997	3
4	Allocated from Extended Care Consulting, 2201 Main LLC	2002	16,728	429	20	429		4,843	4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	Allocated from Extended Care Clinical, 2201 Main LLC	2002	2,846	260	20	260		2,603	9
10	Allocated from Extended Care Clinical, 2201 Main LLC	2003	3,353	306	20	306		3,068	10
11	Allocated from Extended Care Clinical, 2201 Main LLC	2005	167	18	20	18		131	11
12	Allocated from Extended Care Clinical, 2201 Main LLC	2009	30	2	20	2		7	12
13									13
14	Allocated from Extended Care Consulting	2007	175	9	20	9		61	14
15	Allocated from Extended Care Consulting	2009	105	5	20	5		26	15
16	Allocated from Extended Care Consulting	2010	1,026	51	20	51		205	16
17	Allocated from Extended Care Consulting	2011	369	18	20	18		55	17
18	Allocated from Extended Care Consulting	2012	122	6	20	6		12	18
19									19
20	Allocated from Extended Care Consulting, 2201 Main LLC	2002	13,819	1,263	20	1,263		12,641	20
21	Allocated from Extended Care Consulting, 2201 Main LLC	2003	16,285	1,488	20	1,488		14,897	21
22	Allocated from Extended Care Consulting, 2201 Main LLC	2005	809	86	20	86		636	22
23	Allocated from Extended Care Consulting, 2201 Main LLC	2009	146	7	20	7		36	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 Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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 Continued</b>		\$	\$		\$	\$	\$	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 (12H &amp; 12I lines 1 thru 33)</b>		\$ 59,425	\$ 4,036		\$ 4,036	\$	\$ 40,218	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 173,872	\$ 393	\$ 30,338	\$ 29,945	10	\$ 138,607	71
72	Current Year Purchases	33,902	75	1,753	1,678	10	1,753	72
73	Fully Depreciated Assets	625,653	2,052	2,052		10	625,653	73
74								74
75	TOTALS	\$ 833,427	\$ 2,520	\$ 34,144	\$ 31,624		\$ 766,013	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		Alloc. from Ext. Care Clinical	2012	\$ 3,526	\$ 705	\$ 705		5	\$ 1,042	76
77		Alloc. From Ext. Care Consulting	2011	5,894				5	5,894	77
78										78
79										79
80	TOTALS			\$ 9,420	\$ 705	\$ 705			\$ 6,936	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)	\$ 9,481,640	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 287,412	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 272,186	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (15,226)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,209,676	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Beecher Manor N & R Ctr

# 0047738

Report Period Beginning:

01/01/13

Ending: 12/31/13

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

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

13. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

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: \$ 1,790

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr # 0047738 Report Period Beginning: 01/01/13 Ending: 12/31/13  
**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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

<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		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	313,290	\$		\$	313,290	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				109,745				109,745	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				330,990				330,990	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					344,288			344,288	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>						9,302	356,920			366,222	13
14	<b>TOTAL</b>			\$		\$	763,327	\$	701,208	\$	1,464,535	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 Beecher Manor N & R Ctr # 0047738 Report Period Beginning: 01/01/13 Ending: 12/31/13  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/13 (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	\$ 699,641	\$ 716,690	1
2	Cash-Patient Deposits	14,866	14,866	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,775,909	1,775,909	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	211,299	211,299	6
7	Other Prepaid Expenses	3,100	3,100	7
8	Accounts Receivable (owners or related parties)	2,752,726	2,526,854	8
9	Other(specify): <u>See Attached Schedule</u>	110,705	110,705	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,568,246	\$ 5,359,423	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		7,964,566	14
15	Leasehold Improvements, at Historical Cost	399,486	399,486	15
16	Equipment, at Historical Cost	363,335	795,033	16
17	Accumulated Depreciation (book methods)	(426,796)	(2,072,976)	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):		45,595	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 336,025	\$ 7,295,422	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,904,271	\$ 12,654,845	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 2,038,036	\$ 2,038,037	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,405	17,405	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	289,437	289,437	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,919	11,919	31
32	Accrued Real Estate Taxes(Sch.IX-B)	164,983	164,983	32
33	Accrued Interest Payable		36,895	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36				36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,521,780	\$ 2,558,676	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,137,683	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 7,137,683	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,521,780	\$ 9,696,359	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,382,491	\$ 2,958,486	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,904,271	\$ 12,654,845	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>3,131,957</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Year Bad Debt / Allowance Adjustment</b>	<b>(128,898)</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>3,003,059</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>830,432</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>(450,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Redemption</b>	<b>(1,000)</b>	<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>379,432</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>3,382,491</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1		
I. Revenue		Amount		
<b>A. Inpatient Care</b>				
1	Gross Revenue -- All Levels of Care	\$ 9,991,515	1	
2	Discounts and Allowances for all Levels	(3,912,947)	2	
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,078,568	3	
<b>B. Ancillary Revenue</b>				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	3,281,464	6	
7	Oxygen	1,410	7	
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 3,282,874	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	2,813	13	
14	Non-Patient Meals		14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	348,676	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	64,193	19	
20	Radiology and X-Ray	2,472	20	
21	Other Medical Services	307,002	21	
22	Laundry		22	
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 725,156	23	
<b>D. Non-Operating Revenue</b>				
24	Contributions		24	
25	Interest and Other Investment Income***	55,754	25	
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 55,754	26	
<b>E. Other Revenue (specify):****</b>				
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27	
28	<u>See Supplemental Schedule</u>	5,952	28	
28a			28a	
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 5,952	29	
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,148,304	30	

		2		
II. Expenses		Amount		
<b>A. Operating Expenses</b>				
31	General Services	1,487,040	31	
32	Health Care	3,264,658	32	
33	General Administration	1,827,138	33	
<b>B. Capital Expense</b>				
34	Ownership	992,376	34	
<b>C. Ancillary Expense</b>				
35	Special Cost Centers	1,464,535	35	
36	Provider Participation Fee	282,125	36	
<b>D. Other Expenses (specify):</b>				
37			37	
38			38	
39			39	
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,317,872	40	
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	830,432	41	
42	<b>Income Taxes</b>		42	
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 830,432	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,933,220	44
45	Private Pay - Net Inpatient Revenue	1,509,204	45
46	Medicare - Net Inpatient Revenue	278,636	46
47	Other-(specify) <u>Hospice</u>	341,072	47
48	Other-(specify) <u>Insurance</u>	16,436	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,078,568	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 Beecher Manor N & R Ctr  
 XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
 (This schedule must cover the entire reporting period.)

# 0047738

Report Period Beginning: 01/01/13

Ending: 12/31/13

12/31/13

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,013	2,143	\$ 95,276	\$ 44.46	1
2	Assistant Director of Nursing	1,598	1,738	59,899	34.46	2
3	Registered Nurses	22,633	24,639	739,225	30.00	3
4	Licensed Practical Nurses	23,473	25,977	644,642	24.82	4
5	CNAs & Orderlies	72,675	76,762	893,527	11.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,434	10,518	183,494	17.45	8
9	Activity Director	1,912	2,183	53,671	24.59	9
10	Activity Assistants	8,958	9,620	90,252	9.38	10
11	Social Service Workers	7,041	7,511	146,199	19.46	11
12	Dietician	1,282	1,293	22,613	17.49	12
13	Food Service Supervisor	1,987	2,151	61,969	28.81	13
14	Head Cook	4,890	5,475	64,510	11.78	14
15	Cook Helpers/Assistants	21,414	24,184	218,893	9.05	15
16	Dishwashers					16
17	Maintenance Workers	6,351	7,078	130,812	18.48	17
18	Housekeepers	17,053	17,917	174,690	9.75	18
19	Laundry					19
20	Administrator	840	1,240	53,909	43.48	20
21	Assistant Administrator	1,044	1,097	37,419	34.11	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,766	7,219	87,008	12.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,491	1,656	28,874	17.44	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,068	2,287	36,411	15.92	33
34	TOTAL (lines 1 - 33)	214,923	232,688	\$ 3,823,293 *	\$ 16.43	34

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	456	\$ 23,005	01-03	35
36	Medical Director	Monthly	42,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,427	10-03	39
40	Physical Therapy Consultant	3	192	10a-03	40
41	Occupational Therapy Consultant	1	134	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	2	211	10a-03	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	462	\$ 74,969		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	8	338	10-03	51
52	Certified Nurse Assistants/Aides	30	749	10-03	52
53	TOTAL (lines 50 - 52)	38	\$ 1,087		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

Facility Name & ID Number Beecher Manor N & R Ctr

# 0047738

Report Period Beginning: 01/01/13

Ending: 12/31/13

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership %	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function				Description	Amount	Description	Amount	
Michael Garner (Term.)	Administrator		\$ 53,909	Workers' Compensation Insurance	\$ 107,893	IDPH License Fee	\$ 1,992		
Lisa Hardaman	Asst. Admin		37,419	Unemployment Compensation Insurance	88,832	Advertising: Employee Recruitment	115		
				FICA Taxes	282,044	Health Care Worker Background Check	1,943		
				Employee Health Insurance	133,514	(Indicate # of checks performed <u>194</u> )			
				Employee Meals		Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	12,205		
				Employee Physicals	5,213	Licenses & Fees	2,911		
				Other Employee Welfare	7,288	Allocated from Extended Care Clinical	195		
				Holiday Expense	3,165	Allocated from Extended Care Consulting	2,853		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 91,328						
B. Administrative - Other									
Description			Amount						
			\$						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$						
C. Professional Services					E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Ext. Care Consulting	Home Office Expense		\$ 289,044				Out-of-State Travel	\$	
Ext. Care Clinical	Home Office Expense		142,368						
Resolute Systems	Medication Management		223						
Prospect Resources	Natural Gas Procurement		1,300				In-State Travel		
Collaborative Healthcare	Emergency Services		200						
Blymas	Tax Credit Services		1,603						
Personnel Planners	Unemployment Tax Con.		1,800				Seminar Expense	4,957	
FR&R	Accounting		25,783				Allocated from Extended Care Clinical	1,957	
Paycor	Payroll Services		23,363				Allocated from Extended Care Consulting	366	
eHealth Data Solutions	Data Processing		3,180						
AIS Assessment & Intelligence	MDS Consultant		1,092				Entertainment Expense	( )	
See Supplemental Schedule			18,773				(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 508,729	TOTAL		\$	TOTAL	\$ 7,280	

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

\*\*See instructions.

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor N & R Ctr# 0047738

Report Period Beginning:

01/01/13

Ending:

12/31/13**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$9,619
- (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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 82,797 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. \$ 282,125  
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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ No 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? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? 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.