

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716 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	155	Skilled (SNF)	155	56,575	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	155	TOTALS	155	56,575	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	44,416	183	4,227	48,826	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,416	183	4,227	48,826	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.30%

D. How many bed-hold days during this year were paid by the Department? 0 (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)
N/A

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 05/01/87

J. Was the facility purchased or leased after January 1, 1978?
YES Date 05/01/87 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 155 and days of care provided 4,227

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL 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 & ID Number Boulevard Care Nrsg & Rehab # 0050716 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
	A. General Services										
1	Dietary	212,412	34,881	14,265	261,558		261,558	(3,653)	257,905		1
2	Food Purchase		263,732		263,732		263,732	562	264,294		2
3	Housekeeping	113,705	30,675		144,380		144,380	563	144,943		3
4	Laundry	60,925	15,378		76,303		76,303		76,303		4
5	Heat and Other Utilities			117,997	117,997		117,997	744	118,741		5
6	Maintenance	99,811		137,085	236,896		236,896	14,111	251,007		6
7	Other (specify):* See Supplemental	34,484			34,484		34,484	949	35,433		7
8	TOTAL General Services	521,337	344,666	269,347	1,135,350		1,135,350	13,276	1,148,626		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	2,069,169	87,608	24,532	2,181,309		2,181,309	(1,193)	2,180,116		10
10a	Therapy	111,669			111,669		111,669		111,669		10a
11	Activities	88,866	9,398	2,598	100,862		100,862	(203)	100,659		11
12	Social Services	237,851	12,433	2,180	252,464		252,464		252,464		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	2,507,555	109,439	38,310	2,655,304		2,655,304	(1,396)	2,653,908		16
	C. General Administration										
17	Administrative	242,433			242,433		242,433	24,271	266,704		17
18	Directors Fees										18
19	Professional Services			335,905	335,905	(13,526)	322,379	(155,969)	166,410		19
20	Dues, Fees, Subscriptions & Promotions			16,495	16,495		16,495	(3,366)	13,129		20
21	Clerical & General Office Expenses	221,471	8,287	394,905	624,663		624,663	(237,152)	387,511		21
22	Employee Benefits & Payroll Taxes			673,993	673,993		673,993	(5,189)	668,804		22
23	Inservice Training & Education			367	367		367		367		23
24	Travel and Seminar			3,819	3,819		3,819	426	4,245		24
25	Other Admin. Staff Transportation			8,565	8,565		8,565	1,130	9,695		25
26	Insurance-Prop.Liab.Malpractice			221,337	221,337		221,337	1,522	222,859		26
27	Other (specify):* See Supplemental							32,073	32,073		27
28	TOTAL General Administration	463,904	8,287	1,655,386	2,127,577	(13,526)	2,114,051	(342,254)	1,771,797		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,492,796	462,392	1,963,043	5,918,231	(13,526)	5,904,705	(330,374)	5,574,331		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.

Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Security	34,484		
Alloc. Extended Care Consulting, LLC			949
Total	<u>34,484</u>	<u>-</u>	<u>949</u>
Line 15 Detailed			
Total	<u>-</u>	<u>-</u>	<u>-</u>
Line 27 Detailed			
Alloc. Extended Care Consulting, LLC			32,073
Total	<u>-</u>	<u>-</u>	<u>32,073</u>

Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 3 Supplemental Schedule - Reclasses

Description	Cost Center	Increase	Decrease
Real Estate Taxes	33	13,526	
Professional Fees	19		13,526

Facility Name & ID Number Boulevard Care Nrsg & Rehab

#0050716

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	
	D. Ownership											
30	Depreciation			30,773	30,773		30,773	99,805	130,578			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			808	808		808	(808)				32
33	Real Estate Taxes			197,080	197,080	13,526	210,606	(13,905)	196,701			33
34	Rent-Facility & Grounds			216,000	216,000		216,000	(216,000)				34
35	Rent-Equipment & Vehicles			26,556	26,556		26,556	1,069	27,625			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			471,217	471,217	13,526	484,743	(129,839)	354,904			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		190,969	521,596	712,565		712,565	(5,366)	707,199			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			356,119	356,119		356,119		356,119			42
43	Other (specify):* See Supplemental											43
44	TOTAL Special Cost Centers		190,969	877,715	1,068,684		1,068,684	(5,366)	1,063,318			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,492,796	653,361	3,311,975	7,458,132		7,458,132	(465,579)	6,992,553			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 **Boulevard Care Nrsg & Rehab**

0050716

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				9
10	Interest and Other Investment Income	(6,528)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,184)	01		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	(3,180)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(344,304)	21		24
25	Fund Raising, Advertising and Promotional	(6,690)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(16,847)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Supplemental Schedule	(278,156)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (656,889)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	191,310		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 191,310		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (465,579)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

BHF USE ONLY							
48		49		50		51	52

Boulevard Care Nrsng & Rehab

ID# 0050716

Report Period Beginning: 01/01/13

Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty Income	\$ (69)	10	1
2	Patient Clothing	(203)	11	2
3	Bank Charges	(14,705)	21	3
4	Collections	(2,226)	21	4
5	Other	(459)	21	5
6	Cook County Sales Tax	(508)	21	6
7	Non-Allowable Interest Expense	(212,153)	32	7
8	Non-Allowable Legal Expense	(31,014)	19	8
9	Real Estate Tax Refund	(16,819)	33	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(278,156)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Boulevard Care Nrsng & Rehab# 0050716

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	(1,184)	0	319	0	(2,788)	0	0	0	0	0	0	(3,653)	1
2	Food Purchase	0	0	562	0	0	0	0	0	0	0	0	562	2
3	Housekeeping	0	0	563	0	0	0	0	0	0	0	0	563	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	744	0	0	0	0	0	0	0	0	744	5
6	Maintenance	0	0	4,855	9,256	0	0	0	0	0	0	0	14,111	6
7	Other (specify):*	0	0	0	949	0	0	0	0	0	0	0	949	7
8	TOTAL General Services	(1,184)	0	7,043	10,205	(2,788)	0	0	0	0	0	0	13,276	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(69)	0	0	0	(1,124)	0	0	0	0	0	0	(1,193)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(203)	0	0	0	0	0	0	0	0	0	0	(203)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(272)	0	0	0	(1,124)	0	0	0	0	0	0	(1,396)	16
	C. General Administration													
17	Administrative	0	0	3,722	20,549	0	0	0	0	0	0	0	24,271	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(31,014)	0	(124,955)	0	0	0	0	0	0	0	0	(155,969)	19
20	Fees, Subscriptions & Promotions	(6,690)	0	3,324	0	0	0	0	0	0	0	0	(3,366)	20
21	Clerical & General Office Expenses	(382,229)	0	15,712	129,365	0	0	0	0	0	0	0	(237,152)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(5,189)	0	0	0	0	0	0	0	(5,189)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	426	0	0	0	0	0	0	0	0	426	24
25	Other Admin. Staff Transportation	0	0	1,130	0	0	0	0	0	0	0	0	1,130	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,522	0	0	0	0	0	0	0	0	1,522	26
27	Other (specify):*	0	0	0	32,073	0	0	0	0	0	0	0	32,073	27
28	TOTAL General Administration	(419,933)	0	(99,119)	176,798	0	0	0	0	0	0	0	(342,254)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(421,389)	0	(92,076)	187,003	(3,912)	0	0	0	0	0	0	(330,374)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Boulevard Care Nrsg & Rehab# 0050716

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)	
	D. Ownership													
30	Depreciation	0	92,963	6,842	0	0	0	0	0	0	0	0	99,805	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(218,681)	216,000	1,873	0	0	0	0	0	0	0	0	(808)	32
33	Real Estate Taxes	(16,819)	0	2,914	0	0	0	0	0	0	0	0	(13,905)	33
34	Rent-Facility & Grounds	0	(216,000)	0	0	0	0	0	0	0	0	0	(216,000)	34
35	Rent-Equipment & Vehicles	0	0	1,069	0	0	0	0	0	0	0	0	1,069	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(235,500)	92,963	12,698	0	0	0	0	0	0	0	0	(129,839)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	(282)	(5,084)	0	0	0	0	0	(5,366)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	(282)	(5,084)	0	0	0	0	0	(5,366)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(656,889)	92,963	(79,378)	187,003	(4,194)	(5,084)	0	0	0	0	0	(465,579)	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 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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 Rent	\$ 216,000	Boulevard Property, LLC	100.00%	\$	(216,000)	1
2	V	30 Depreciation		Boulevard Property, LLC	100.00%	92,963	92,963	2
3	V	32 Interest		Boulevard Property, LLC	100.00%	216,000	216,000	3
4	V	33 Real Estate Taxes	214,484	Boulevard Property, LLC	100.00%	214,484		4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 430,484			\$ 523,447	\$ * 92,963	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Boulevard Care Nrsg & Rehab

0050716

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	Eric Rothner	90.00%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Rothner Family Grandchildren Trust	10.00%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3			Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	5
6			Lakewood Nursing and Rehab	Plainfield, IL	Rothner Vents	Evanston, IL	Vent. Rental	6
7			Lemont Nursing and Rehab	Lemont, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supplies	8
9			Rainbow Beach Nursing Center	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			Sheridan Shores	Chicago, IL				10
11			Snow Vally Nursing and Rehab	Lisle, IL				11
12			South Suburban Rehabilitation Center	Chicago, IL	Boulevard			12
13			Tri-State Nursing and Rehab	Lansing, IL	Property, LLC	Chicago, IL	Bldg. Company	13
14			Wheaton Care Center	Wheaton, IL				14
15			Boulevard Care Nursing and Rehab	Chicago, IL				15
16			Countryside Nursing and Rehab	Dolton, IL				16
17			Hillcrest Nursing and Rehab	Joliet, IL				17
18			Oak Park Healthcare Center	Oak Park, IL				18
19			Park House Nursing and Rehab	Chicago, IL				19
20			Timber Point Healthcare Center	Camp Point, IL				20
21			Prairie Village Healthcare Center	Jacksonville, IL				21
22			Dyer Nursing and Rehab	Dyer, IN				22
23			Lake County Nursing and Rehab	East Chicago, IN				23
24			Sebos Nursing and Rehab	Holbart, IN				24
25			Sheffield Manor Nursing Center	Indianapolis, IN				25
26			McKinley Health Care Center	Canton, OH				26
27								27
28								28
29								29
30								30

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%	\$ 319	\$	319	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	562		562	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	563		563	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	744		744	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	4,855		4,855	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	3,722		3,722	20
21	V	19 Professional Fees	134,400	Extended Care Consulting, LLC	100.00%	9,445		(124,955)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,324		3,324	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	15,712		15,712	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	426		426	24
25	V	25 Other Staff Admin. Transportation		Extended Care Consulting, LLC	100.00%	1,130		1,130	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	1,522		1,522	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	6,842		6,842	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	1,873		1,873	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	2,914		2,914	29
30	V	35 Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	1,069		1,069	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		\$ 134,400			\$ 55,022	\$ *	(79,378)	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	\$	Extended Care Consulting, LLC	100.00%	\$ 9,256	\$ 9,256	15
16	V	06 Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07 Emp. Ben. - Gen. Services		Extended Care Consulting, LLC	100.00%	949	949	17
18	V	07 Emp. Ben. - Gen. Services		Extended Care Consulting, LLC	100.00%			18
19	V	17 Administrative		Extended Care Consulting, LLC	100.00%	20,549	20,549	19
20	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	129,365	129,365	20
21	V	21 Office and Clerical	17,296	Extended Care Consulting, LLC	100.00%	17,296		21
22	V	27 Emp. Ben. - Gen. Admin.		Extended Care Consulting, LLC	100.00%	28,001	28,001	22
23	V	27 Emp. Ben. - Gen. Admin.		Extended Care Consulting, LLC	100.00%	4,072	4,072	23
24	V	22 Employee Benefits	5,189	Extended Care Consulting, LLC	100.00%		(5,189)	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		\$ 22,485			\$ 209,488	\$ * 187,003	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	\$ 9,957	Care Centers Health Systems, Inc.	100.00%	\$ 7,169	\$	(2,788)	15
16	V	10	4,014	Care Centers Health Systems, Inc.	100.00%	2,890		(1,124)	16
17	V	39	1,007	Care Centers Health Systems, Inc.	100.00%	725		(282)	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		\$ 14,978			\$ 10,784	\$ *	(4,194)	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	39 Ancillary	\$ 262,746	Tricare Rehab	100.00%	\$ 257,662	\$	(5,084)	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		\$ 262,746			\$ 257,662	\$ *	(5,084)	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	39 Ancillary	\$	Reliable Medical of the Midwest, LLC	100.00%	\$	\$	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		\$			\$	0	\$ *

* 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 Benefits	\$ 99,224	CCS VEBA	100.00%	\$ 99,224	\$	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		\$ 99,224			\$ 99,224	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsg & Rehab # 0050716 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	Adam Vales	Relative	Clerical	0.00	See Attached	0.92	2.30%	Alloc. Salary	\$ 1,615	22 - 07	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	\$ 1,615		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 Boulevard Care Nrsg & Rehab

0050716

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 _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsng & Rehab

0050716

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 Extended Care Consulting, LLC
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905 - 3000
 Fax Number (847) 491 - 9565

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	\$ 48,826	\$ 319	1
2	02	Food	Patient Days	1,101,784	30	12,684	48,826	562	2
3	03	Housekeeping	Patient Days	1,101,784	30	12,707	48,826	563	3
4	05	Utilities	Patient Days	1,101,784	30	16,778	48,826	744	4
5	06	Maintenance	Patient Days	1,101,784	30	109,559	48,826	4,855	5
6	17	Administrative	Patient Days	1,101,784	30	84,000	48,826	3,722	6
7	19	Professional Fees	Patient Days	1,101,784	30	213,139	48,826	9,445	7
8	20	Dues and Subscriptions	Patient Days	1,101,784	30	75,016	48,826	3,324	8
9	21	Office and Clerical	Patient Days	1,101,784	30	354,548	48,826	15,712	9
10	24	Seminar and Travel	Patient Days	1,101,784	30	9,615	48,826	426	10
11	25	Other Staff Admin. Transport.	Patient Days	1,101,784	30	25,510	48,826	1,130	11
12	26	Insurance	Patient Days	1,101,784	30	34,345	48,826	1,522	12
13	30	Depreciation	Patient Days	1,101,784	30	154,393	48,826	6,842	13
14	32	Interest	Patient Days	1,101,784	30	42,261	48,826	1,873	14
15	33	Real Estate Taxes	Patient Days	1,101,784	30	65,749	48,826	2,914	15
16	35	Rent - Equipment and Auto	Patient Days	1,101,784	30	24,117	48,826	1,069	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,241,616	\$	\$ 55,022	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsng & Rehab

0050716

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 Extended Care Consulting, LLC
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905 - 3000
 Fax Number (847) 491 - 9565

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	Patient Days	1,101,784	30	\$ 208,870	\$ 208,870	48,826	\$ 9,256	1
2	06	Maintenance	Direct	1	1		1			2
3	07	Emp. Ben. - Gen. Services	Patient Days	1,101,784	30	21,409	21,409	48,826	949	3
4	07	Emp. Ben. - Gen. Services	Direct	1	1		1			4
5	17	Administrative	Patient Days	1,101,784	30	463,710	463,710	48,826	20,549	5
6	21	Office and Clerical	Patient Days	1,101,784	30	2,919,199	2,919,199	48,826	129,365	6
7	21	Office and Clerical	Direct	1	1	17,296	17,296	1	17,296	7
8	27	Emp. Ben. - Gen. Admin.	Patient Days	1,101,784	30	631,850	631,850	48,826	28,001	8
9	27	Emp. Ben. - Gen. Admin.	Direct	1	1	4,072		1	4,072	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					\$ 4,266,406	\$ 4,262,334		\$ 209,488	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsng & Rehab

0050716

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 Care Centers Health Systems, Inc.
 Street Address 200 Howard Avenue #246
 City / State / Zip Code Des Plaines, Illinois 60018
 Phone Number (224) 612 - 5662
 Fax Number ()

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Profit Margin %	122,604	23	\$ 88,277	\$ 9,957	\$ 7,169	1
2	10	Nursing	Profit Margin %	5,445	23	3,920	4,014	2,890	2
3	39	Ancillary	Profit Margin %	139,357	23	100,339	1,007	725	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					\$ 192,536	\$	\$ 10,784	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

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 Tricare Rehab
 Street Address 150 FencI Lane
 City / State / Zip Code Hillside, Illinois 60162
 Phone Number (708) 449 - 9400
 Fax Number (708) 449 - 9700

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	Profit Margin %	10,291,244	19	\$ 10,092,129	\$ 262,746	\$ 257,662	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					\$ 10,092,129	\$	\$ 257,662	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

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 Reliable Medical of the Midwest, LLC
 Street Address 200 Howard Avenue, Suite 246
 City / State / Zip Code Des Plaines, Illinois 60018
 Phone Number (847) 566 - 0800
 Fax Number ()

1	2	3	4	5	6	7	8	9
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6
1	39	Ancillary	Profit Margin %	13	\$ 192,763	\$		\$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	TOTALS				\$ 192,763	\$		\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

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 VEBA
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905 - 3000
 Fax Number (847) 491 - 9565

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 Benefits	1	1	\$ 99,224	\$	1	\$ 99,224	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				\$ 99,224	\$		\$ 99,224	25

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Boulevard Care Nrsg & Rehab COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0050716
 CONTACT PERSON REGARDING THIS REPORT Edward N. Slack
 TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>17-34-119-001-0000</u>	<u>Long Term Care Facility</u>	\$ <u>55,299.94</u>	\$ <u>55,299.94</u>
2. <u>17-34-119-002-0000</u>	<u>Long Term Care Facility</u>	\$ <u>9,345.58</u>	\$ <u>9,345.58</u>
3. <u>17-34-119-003-0000</u>	<u>Long Term Care Facility</u>	\$ <u>92,296.33</u>	\$ <u>92,296.33</u>
4. <u>17-34-119-004-0000</u>	<u>Long Term Care Facility</u>	\$ <u>8,957.98</u>	\$ <u>8,957.98</u>
5. <u>17-34-119-005-0000</u>	<u>Long Term Care Facility</u>	\$ <u>10,508.37</u>	\$ <u>10,508.37</u>
6. <u>17-34-119-006-0000</u>	<u>Long Term Care Facility</u>	\$ <u>10,508.37</u>	\$ <u>10,508.37</u>
7. <u>Allocation</u>	<u>Long Term Care Facility</u>	\$ <u>133,178.74</u>	\$ <u>2,385.65</u>
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>320,095.31</u></u>	\$ <u><u>189,302.22</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 providecopies of their original second installment tax bill.

**Boulevard Care Nrsng & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 10 Supplemental Schedule

Vendor	Description	Amount
Appeal Costs		
Finkel, Martwick & Colson, P.C.		5,163
Finkel, Martwick & Colson, P.C.		6,880
Finkel, Martwick & Colson, P.C.		1,483
Total - Line 5 Total		13,526
Refunds		
Cook County		19,953
Cook County		160
Total		20,113
Refund Adjustment		
Appeal Costs		13,526
Real Estate Tax Refund	20,113	
Appeal Costs	13,526	
Remainder	6,587	
1/2 of Remainder		3,294
Total - Line 6 Total		16,819

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 43,293 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

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

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

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

NA

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:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Rows include Facility, Alloc. Extended Care, and TOTALS.

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	155		1995	1971	\$ 4,046,250	\$ 92,963	27.5	\$ 92,963		\$ 3,096,742	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1987	8,296						9
10	Various			1988	11,646						10
11	Various			1989	5,250						11
12	Various			1990	7,780						12
13	Various			1991	16,578						13
14	Various			1992	17,269						14
15	Various			1993	21,968						15
16	Various			1994	13,356						16
17	Various			1995	12,270						17
18	Various			1996	15,797						18
19	Various			1997	7,187						19
20	Various			1998	17,815						20
21	Various			1999	6,043						21
22	Various			2000	235,020						22
23	Various			2001	61,023						23
24	Various			2002	236,588						24
25	Various			2003	110,588						25
26	Various			2004	98,820						26
27	Various			2005	1,500						27
28	Various			2006	18,167						28
29	Various			2007	7,963						29
30	Various			2008	12,185						30
31	Various			2009	10,849						31
32	Hot Water Tank Repair			2010	5,494	200	27.5	200		791	32
33	Tuck Pointing			2010	5,950	216	27.5	216		856	33
34	Boiler Repair			2010	3,582	130	27.5	130		516	34
35	Laundry Chute Enclosure			2010	15,000	545	27.5	545		1,886	35
36	Ejection Pumps - Consolidation of Three Invoices			2010	29,100	1,058	27.5	1,058		3,571	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 Boulevard Care Nrsg & Rehab

0050716

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	
37	Heat Start Up and Repairs	2010	\$ 4,187	\$ 152	27.5	\$ 152	\$	\$ 489	37
38	Tile	2010	5,482	199	27.5	199		606	38
39	Linen Chute Repair	2010	2,942	588	5	588		2,035	39
40	Walk in Freezer and Cooler	2010	6,702	1,340	5	1,340		4,300	40
41	Fire Damper and Installation - Year Change from 2010	2011	34,950	1,271	27.5	1,271		4,078	41
42	Remove Old and Install New Iron Fence	2011	3,000	95	27.5	95		268	42
43	Boiler Repair	2011	10,158	369	27.5	369		985	43
44	Electric Switch Panel for Sump Pumps	2011	3,660	133	27.5	133		343	44
45	Bathrooms Tile and Installation - ***** ADJ Per 06/30/13 CP	2010	9,257	593	27.5	593		396	45
46	Exhaust Fan	2011	3,730	136	27.5	136		396	46
47	Iron Fence Repair	2011	2,700	98	27.5	98		213	47
48	Hot Water Heater	2011	8,000	291	27.5	291		630	48
49	Building - Carpentry, Drywall, HVAC, Electrical	2012	64,000	2,327	27.5	2,327		4,461	49
50	Architectural Work - Basement	2012	5,695	207	27.5	207		397	50
51	Install Fire Alarm Systems and Photo Detectors	2012	9,760	355	27.5	355		651	51
52	Call System	2012	10,703	389	27.5	389		681	52
53	Tile - Kitchen	2012	8,202	298	27.5	298		472	53
54	Tile - Basement Hallway	2012	2,640	96	27.5	96		152	54
55	Elevator - Furnish and Install New Door, Rollers, Hatch Door	2012	15,818	575	27.5	575		911	55
56	Architectural Work - Basement	2012	7,385	269	27.5	269		425	56
57	Install Wiring From Generator for new E-Stop	2012	7,500	273	27.5	273		409	57
58	Install New Sprinkler Heads	2012	4,861	177	27.5	177		265	58
59	Emergency Panel Replacement	2012	14,121	2,824	5	2,824		2,824	59
60	Nurse Call System	2012	10,703	2,141	5	2,141		2,141	60
61	Elevator - GAL Door Restrictors	2013	5,665	189	27.5	189		189	61
62	Elevator - GAL Door Restrictors	2013	4,216	140	27.5	140		140	62
63	Hot Water Heater - 80 Gallon 199,000 BTU	2013	8,400	1,400	5	1,400		1,400	63
64	New 30 Circuit Panelboard	2013	6,500	138	27.5	138		138	64
65	Fire Alarm System Devises	2013	3,161	57	27.5	57		57	65
66	Elevator - 3D Infrared Detector Edge	2013	3,200	49	27.5	49		49	66
67	Elevator - Valve Replacement	2013	5,308	64	27.5	64		64	67
68	Parking Lot - Ashphalt and Striping	2013	13,863	84	27.5	84		84	68
69	Roof Drain	2013	5,635	34	27.5	34		34	69
70	TOTAL (lines 4 thru 69)		\$ 5,371,438	\$ 112,463		\$ 112,463	\$	\$ 3,135,045	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	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 5,371,438	\$ 112,463		\$ 112,463	\$	\$ 3,135,045	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5									5
6	Allocations - Extended Care Consulting	2007	204	10	10			71	6
7	Allocations - Extended Care Consulting	2009	122	6	6			31	7
8	Allocations - Extended Care Consulting	2010	1,196	60	60			239	8
9	Allocations - Extended Care Consulting	2011	430	22	22			65	9
10	Allocations - Extended Care Consulting	2012	142	7	7			14	10
11									11
12									12
13	Allocations - Extended Care Consulting / 2201 Main LLC	2002	19,491	500	500			5,643	13
14	Allocations - Extended Care Consulting / 2201 Main LLC	2002	16,101	1,471	1,471			14,729	14
15	Allocations - Extended Care Consulting / 2201 Main LLC	2003	18,974	1,734	1,734			17,357	15
16	Allocations - Extended Care Consulting / 2201 Main LLC	2005	943	100	100			741	16
17	Allocations - Extended Care Consulting / 2201 Main LLC	2009	170	8	8			42	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)		\$ 5,429,211	\$ 116,381		\$ 116,381	\$	\$ 3,173,977	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	\$ 58,373	\$ 8,278	\$ 8,278	\$	5	\$ 17,309	71
72	Current Year Purchases	28,060	2,995	2,995		5	2,995	72
73	Fully Depreciated Assets							73
74	See Supplemental	338,934	2,924	2,924			335,775	74
75	TOTALS	\$ 425,367	\$ 14,197	\$ 14,197	\$		\$ 356,079	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	Alloc. - Extended Care			6,868					6,868	77
78										78
79										79
80	TOTALS			\$ 6,868	\$	\$	\$		\$ 6,868	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)	\$ 5,965,704	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 130,578	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 130,578	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,536,924	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

**Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Boulevard Property, LLC			
Prior	155,000		155,000
Current			
Total	155,000	-	155,000
Related Party 2 - Extended Care Consulting, LLC			
Prior	130,190	458	127,819
Current	876	88	88
Total	131,066	546	127,907
Related Party 3 - Extended Care Consulting, LLC / 2201 Main LLC			
Prior	5,397	63	5,397
Current			
Total	5,397	63	5,397
Related Party 4 - Vent Lease - Matrix Software			
Prior	47,471	2,315	47,471
Current			
Total	47,471	2,315	47,471
Total	338,934	2,924	335,775

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Related Party
 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	TOTAL				\$			7

**

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

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? YES NO
 16. Rental Amount for movable equipment: \$ 18,792 Description: See Supplemental Schedule
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Van	\$ 827.79	\$ 8,833	17
18					18
19					19
20					20
21	TOTAL		\$ 827.79	\$ 8,833	21

10. Effective dates of current rental agreement:

Beginning _____
 Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2014</u>	\$ _____
13.	<u>/2015</u>	\$ _____
14.	<u>/2016</u>	\$ _____

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Boulevard Care Nrsg & Rehab
Medicaid Cost Report
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Page 14 Supplemental Schedule - Building and Fixed Equipment

<u>Vendor</u>	<u>Amount</u>
Total	-

Page 14 Supplemental Schedule - Equipment Rental

<u>Vendor</u>	<u>Amount</u>
Hughes Enterprises	9,600
Pitney Bowes	1,542
US Bank	6,581
 Alloc. - Extended Care Consulting	 1,069
Total	<u>18,792</u>

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?</p> <p><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			
		1	2	3	4
		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

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	251,631	\$		\$	251,631	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				26,720				26,720	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				242,246				242,246	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 prescripts					166,018			166,018	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): See Supplemental	39 - 02						24,951			24,951	12
13	Other (specify): See Supplemental	39 - 03					999				999	13
14	TOTAL			\$		\$	521,596	\$	190,969	\$	712,565	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

Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 16 Supplemental Schedule

Description	Supplies	Other
Oxygen	7,082	
Therapy and Rehab Supplies	6,876	
Wheelchairs and Walkers	7,953	
Food Pump and Supplies	1,007	
Low Pressure Mattresses	2,033	
Laboratory		(586)
Radiology		1,535
Other		50
Total	24,951	999

Facility Name & ID Number Boulevard Care Nrs& Rehab

0050716

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*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$ 950	1
2	Cash-Patient Deposits	35,055	35,055	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>312,604</u>)	1,646,595	1,646,595	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	81,764	81,764	6
7	Other Prepaid Expenses	54,608	54,608	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	843,729	1,769	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,661,751	\$ 1,820,741	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		100,000	13
14	Buildings, at Historical Cost		3,624,354	14
15	Leasehold Improvements, at Historical Cost	322,633	322,633	15
16	Equipment, at Historical Cost	140,961	295,961	16
17	Accumulated Depreciation (book methods)	(58,607)	(3,310,349)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	1,153	1,153	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 406,140	\$ 1,033,752	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,067,891	\$ 2,854,493	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,091,472	\$ 1,091,472	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	35,032	35,032	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	180,849	180,849	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,711	7,711	31
32	Accrued Real Estate Taxes(Sch.IX-B)		401,156	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental Schedule</u>		2,341,018	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,315,064	\$ 4,057,238	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Supplemental Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,315,064	\$ 4,057,238	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,752,827	\$ (1,202,745)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,067,891	\$ 2,854,493	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Boulevard Care Nrsng & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Due from Employees	1,769	1,769
Due from Related Parties	841,960	
Total	843,729	1,769
Line 23 - Other Long Term Assets		
State Replacement Tax Benefit	1,153	1,153
Total	1,153	1,153
Line 36 - Other Current Liabilities		
Due to Related Parties		2,341,018
Total	-	2,341,018
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,469,514	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,469,514	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	283,313	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 283,313	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,752,827	24 *

* 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,626,060	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,626,060	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	106,081	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 106,081	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	6,528	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,528	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	2,776	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,776	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,741,445	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,135,350	31
32	Health Care	2,655,304	32
33	General Administration	2,127,577	33
B. Capital Expense			
34	Ownership	471,217	34
C. Ancillary Expense			
35	Special Cost Centers	712,565	35
36	Provider Participation Fee	356,119	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,458,132	40
41	Income before Income Taxes (line 30 minus line 40)**	283,313	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 283,313	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,525,808	44
45	Private Pay - Net Inpatient Revenue	23,077	45
46	Medicare - Net Inpatient Revenue	1,998,631	46
47	Other-(specify) Hospice - Net Inpatient Revenue	78,544	47
48	Other-(specify) Insurance - Net Inpatient Revenue		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,626,060	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? [Not Finished](#) 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 Boulevard Care Nrsng & Rehab

0050716

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,012	2,200	\$ 95,384	\$ 43.36	1
2	Assistant Director of Nursing	1,916	2,165	75,888	35.05	2
3	Registered Nurses	16,255	17,668	493,790	27.95	3
4	Licensed Practical Nurses	23,050	24,383	599,911	24.60	4
5	CNAs & Orderlies	67,785	73,991	775,075	10.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,609	6,401	111,669	17.45	8
9	Activity Director	1,901	2,078	29,683	14.28	9
10	Activity Assistants	5,947	6,495	59,184	9.11	10
11	Social Service Workers	12,545	13,518	237,851	17.60	11
12	Dietician					12
13	Food Service Supervisor	1,966	2,133	40,095	18.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,137	5,673	57,829	10.19	15
16	Dishwashers	11,308	12,345	114,488	9.27	16
17	Maintenance Workers	5,961	6,535	99,811	15.27	17
18	Housekeepers	11,297	12,402	113,705	9.17	18
19	Laundry	4,854	5,419	60,925	11.24	19
20	Administrator	2,036	2,180	106,830	49.00	20
21	Assistant Administrator	2,036	2,205	87,486	39.68	21
22	Other Administrative	533	539	48,117	89.27	22
23	Office Manager					23
24	Clerical	8,792	9,426	221,471	23.50	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	1,964	2,145	29,121	13.58	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Security</u>	3,424	3,701	34,483	9.32	33
34	TOTAL (lines 1 - 33)	196,328	213,602	\$ 3,492,796 *	\$ 16.35	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	\$ 14,265	01 - 03	35
36	Medical Director	9,000	09 - 03	36
37	Medical Records Consultant	4,951	10 - 03	37
38	Nurse Consultant	2,166	10 - 03	38
39	Pharmacist Consultant	17,415	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	2,598	11 - 03	44
45	Social Service Consultant	2,180	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 52,575		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

Report Period Beginning: 01/01/13

Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Yechiel D. Mashiach	Administrator	0	\$ 106,830	Workers' Compensation Insurance	\$ 128,337	IDPH License Fee	\$ 2,370	
Cynthia A. Staine	Asst. Admin.	0	87,486	Unemployment Compensation Insurance	122,581	Advertising: Employee Recruitment	25	
Sherwin Ray	Administration	0	48,117	FICA Taxes	262,669	Health Care Worker Background Check	4,421	
				Employee Health Insurance	141,439	(Indicate # of checks performed)		
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues and Subscriptions</u>	822	
				Employee Physicals	198	<u>Licenses</u>	2,167	
				Holiday Expense	1,534	<u>Advertising and Promotion</u>	6,690	
				Employee Pension	10,661	<u>Alloc. Extended Care Consulting, LLC</u>	3,324	
				Other Benefits	1,385			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 242,433	TOTAL (agree to Schedule V, line 22, col.8)		\$ 668,804		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL				
C. Professional Services								
Vendor/Payee	Type		Amount					
Extended Care Consulting, LLC	Home Office		\$ 134,400				Seminar Expense	
Personnel Planners, Inc.	Unemployment Consultant		1,731				3,819	
Plante & Moran, PLLC	Accounting		18,350				<u>Alloc. Extended Care Consulting, LLC</u>	
Krupnick, Bokor, & Kagda	Accounting		1,795				426	
Singer Networks	Computer Maintenance		1,503					
Care Consultants of Illinois	Computer Maintenance		13,207				Entertainment Expense	
ProPay Payroll Services	Data Processing		19,529				()	
Medifax	Data Processing		763				(agree to Sch. V, line 24, col. 8)	
E-Health Data Solutions	Data Processing		5,448				\$ 4,245	
American Data	Data Processing		4,837					
Nebo Systems	Data Processing		67					
See Supplemental Schedule			134,275					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 335,905					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
MDI Achieve	Data Processing	13,162
Ability Network	Data Processing	161
National Datacare Corporation	Data Processing	1,570
Comcast Cable	Data Processing	958
Burke, Warren, MacKay & Serritella, P.C.	Legal	10,802
Anderson, Rasor & Partner	Legal	5,651
Henry Milsap	Legal	15,500
O'Hagan, LLC	Legal	40,391
Michael Hubbard	Legal	2,400
Ashman & Stein	Legal	3,702
McVey & Parsky, LLC	Legal	6,208
Louis A. Reiff	Legal	1,008
Law Offices of Stephen	Legal	3,010
Illinois Department of Public Health	Legal	3,500
Robbins, Salomon & Patt	Legal	613
Valee L. Salone	Legal	1,188
Finkel, Martwick & Colson, P.C.	Other	13,526
HFG	Other	6,504
Care Consultants of Illinois	Other	193
Pharmacy Price Management	Other	345
Prospect Resources, LLC	Other	1,500
Limitless Technology	Other	766
Extended Care Consulting, LLC	Other	1,589
Other	Other	30
Total		134,275

Boulevard Care Nrsng & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13

Page 21 Supplemental Schedule - Legal Details

Vendor	Invoice Date	Amount	Allowable
O'Hagan, LLC	01/10/13	395	-
Burke, Warren, MacKay & Serritella, P.C.	01/25/13	244	-
O'Hagan, LLC	01/31/13	1,626	-
O'Hagan, LLC	01/31/13	2,914	-
McVey & Parsky, LLC	02/26/13	368	-
O'Hagan, LLC	02/26/13	1,471	1,471
Ashman & Stein	02/28/13	1,192	-
Burke, Warren, MacKay & Serritella, P.C.	02/28/13	186	-
O'Hagan, LLC	02/28/13	1,616	-
O'Hagan, LLC	02/28/13	665	665
Burke, Warren, MacKay & Serritella, P.C.	03/29/13	328	-
Illinois Department of Public Health	03/29/13	3,500	-
Ashman & Stein	03/31/13	195	-
Hunry Millsap	03/31/13	15,500	15,500
Ashman & Stein	04/15/13	433	-
Anderson, Rasor & Partners, LLP	04/29/13	1,435	1,435
Anderson, Rasor & Partners, LLP	04/29/13	3,083	3,083
O'Hagan, LLC	04/29/13	4,648	4,648
O'Hagan, LLC	04/29/13	1,067	1,067
O'Hagan, LLC	04/29/13	2,359	2,539
Burke, Warren, MacKay & Serritella, P.C.	04/30/13	209	-
O'Hagan, LLC	04/30/13	3,370	3,370
O'Hagan, LLC	05/17/13	1,860	1,860
Ashman & Stein	05/22/13	199	-
Williams, Montgomery & John, Ltd.	05/22/13	350	-
Burke, Warren, MacKay & Serritella, P.C.	05/31/13	241	-
McVey & Parsky, LLC	05/31/13	211	211
McVey & Parsky, LLC	05/31/13	1,732	1,732
O'Hagan, LLC	05/31/13	1,687	1,687
O'Hagan, LLC	06/17/13	687	687
Valee Salone	06/21/13	1,188	-
Williams, Montgomery & John, Ltd.	06/26/13	335	-
O'Hagan, LLC	06/26/13	304	304
O'Hagan, LLC	06/26/13	1,330	1,330
Anderson, Rasor & Partners, LLP	06/30/13	1,134	-
Burke, Warren, MacKay & Serritella, P.C.	06/30/13	427	-
Louis A. Reiff	06/30/13	1,008	1,008
McVey & Parsky, LLC	06/30/13	1,345	1,345
O'Hagan, LLC	06/30/13	3,754	3,754
Ashman & Stein	07/24/13	358	-
Burke, Warren, MacKay & Serritella, P.C.	07/24/13	280	-
Ashman & Stein	08/20/13	119	-
Williams, Montgomery & John, Ltd.	08/23/13	1,346	-
Michael Hubbard	08/23/13	950	950
Michael Hubbard	08/23/13	1,450	1,450
Burke, Warren, MacKay & Serritella, P.C.	08/26/13	415	-
McVey & Parsky, LLC	08/26/13	1,281	1,281
O'Hagan, LLC	08/27/13	1,541	1,541
Law Office of Stephen N. Sher	08/31/13	2,635	-
Ashman & Stein	09/23/13	303	-
Williams, Montgomery & John, Ltd.	09/23/13	1,058	-
Burke, Warren, MacKay & Serritella, P.C.	09/30/13	699	-
Law Office of Stephen N. Sher	09/30/13	375	-
Ashman & Stein	10/21/13	650	-
Burke, Warren, MacKay & Serritella, P.C.	10/24/13	166	-
McVey & Parsky, LLC	10/30/13	167	167
McVey & Parsky, LLC	10/30/13	329	-
McVey & Parsky, LLC	10/30/13	376	376
McVey & Parsky, LLC	10/30/13	400	400
O'Hagan, LLC	10/31/13	1,729	1,729
O'Hagan, LLC	10/31/13	2,929	2,929
O'Hagan, LLC	10/31/13	558	558
Ashman & Stein	11/18/13	252	-
Burke, Warren, MacKay & Serritella, P.C.	11/18/13	802	-
Robbins, Saiemon & Patt	11/18/13	613	-
O'Hagan, LLC	11/29/13	2,158	2,158
O'Hagan, LLC	11/29/13	1,727	1,727
Williams, Montgomery & John, Ltd.	11/30/13	3,154	-
Burke, Warren, MacKay & Serritella, P.C.	12/18/13	300	-
Williams, Montgomery & John, Ltd.	12/31/13	261	-
Total		<u>93,971</u>	<u>62,957</u>
Non-Allowable			<u>31,014</u>

**Boulevard Care Nrsg & Rehab
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 21 Supplemental Schedule - Seminar

Vendor	Invoice Date	Amount	Allowable
IL Council on LTC	01/29/13	165	165
HIN Seminar	01/30/13	199	199
IL Council on LTC	02/06/13	165	165
HIN Seminar	02/28/13	179	179
IL Council on LTC	02/28/13	165	165
IL Council on LTC	04/11/13	165	165
IL Council on LTC	04/11/13	165	165
IL Council on LTC	04/23/13	165	165
IL Council on LTC	04/24/13	165	165
IL Council on LTC	06/20/13	245	245
Woundededucators.com	06/24/13	797	797
Illinois Health Care Assoc	06/27/13	75	75
IL Council on LTC	07/30/13	165	165
IL Council on LTC	08/15/13	165	165
IL Council on LTC	08/15/13	165	165
IL Council on LTC	10/21/13	165	165
IL Council on LTC	10/21/13	165	165
IL Council on LTC	10/21/13	165	165
HIN Seminar	10/29/13	179	179
Alloc. - Extended Care Consulting, LLC		426	426

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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Boulevard Care Nrsg & Rehab

0050716

Report Period Beginning:

01/01/13

Ending: 12/31/13

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ _____ Line 10 - 02
- (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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 356,119
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 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? Ln. 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT