

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960 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	<u>108</u>	Skilled (SNF)	<u>108</u>	<u>39,420</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>108</u>	Intermediate (ICF)	<u>108</u>	<u>39,420</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>216</u>	TOTALS	<u>216</u>	<u>78,840</u>	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	<u>34,696</u>		<u>3,086</u>	<u>37,782</u>	8
9	SNF/PED					9
10	ICF	<u>29,780</u>		<u>1</u>	<u>29,781</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>64,476</u>		<u>3,087</u>	<u>67,563</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.70%

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 01/01/1992

J. Was the facility purchased or leased after January 1, 1978?

YES Date 01/01/1992 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 108 and days of care provided 2,890

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	279,604	33,514	44,368	357,486		357,486	(18,407)	339,079		
2	Food Purchase		353,442		353,442	(34,383)	319,059		319,059		
3	Housekeeping	278,842	51,855		330,697		330,697		330,697		
4	Laundry	111,594	36,042		147,636		147,636		147,636		
5	Heat and Other Utilities			185,380	185,380		185,380	(7,825)	177,555		
6	Maintenance	49,664	66,044	321,527	437,235		437,235	13,239	450,474		
7	Other (specify):*							18,441	18,441		
8	TOTAL General Services	719,704	540,897	551,275	1,811,876	(34,383)	1,777,493	5,448	1,782,941		
	B. Health Care and Programs										
9	Medical Director			7,200	7,200		7,200		7,200		
10	Nursing and Medical Records	2,835,842	199,931	73,342	3,109,115		3,109,115	(36,540)	3,072,575		
10a	Therapy	163,652	32,862	10,462	206,976		206,976	(10,166)	196,810		
11	Activities	124,287	10,696	4,961	139,944		139,944		139,944		
12	Social Services	239,109		30,377	269,486		269,486		269,486		
13	CNA Training										
14	Program Transportation										
15	Other (specify):*							4,088	4,088		
16	TOTAL Health Care and Programs	3,362,890	243,489	126,342	3,732,721		3,732,721	(42,618)	3,690,103		
	C. General Administration										
17	Administrative	158,515		103,680	262,195		262,195	12,072	274,267		
18	Directors Fees										
19	Professional Services			216,599	216,599	(16,829)	199,770	(117,833)	81,937		
20	Dues, Fees, Subscriptions & Promotions			56,300	56,300		56,300	(14,856)	41,444		
21	Clerical & General Office Expenses	162,552	28,402	378,143	569,097		569,097	(178,108)	390,989		
22	Employee Benefits & Payroll Taxes			727,491	727,491	34,383	761,874		761,874		
23	Inservice Training & Education										
24	Travel and Seminar			5,742	5,742		5,742	806	6,548		
25	Other Admin. Staff Transportation			1,328	1,328		1,328	9,827	11,155		
26	Insurance-Prop.Liab.Malpractice			159,511	159,511		159,511	11,617	171,128		
27	Other (specify):*							41,411	41,411		
28	TOTAL General Administration	321,067	28,402	1,648,794	1,998,263	17,554	2,015,817	(235,064)	1,780,753		
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,403,661	812,788	2,326,411	7,542,860	(16,829)	7,526,031	(272,234)	7,253,797		

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number

Columbus Park N & Rehab Ctr

#0037960

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			168,904	168,904		168,904	414,935	583,839			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			80,910	80,910		80,910	384,125	465,035			32
33	Real Estate Taxes					16,829	16,829	258,679	275,508			33
34	Rent-Facility & Grounds			1,044,000	1,044,000		1,044,000	(1,044,000)				34
35	Rent-Equipment & Vehicles			3,237	3,237		3,237	6,181	9,418			35
36	Other (specify):*							54,914	54,914			36
37	TOTAL Ownership			1,297,051	1,297,051	16,829	1,313,880	74,834	1,388,714			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		114,459	339,561	454,020		454,020	(9,230)	444,790			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			518,589	518,589		518,589		518,589			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		114,459	858,150	972,609		972,609	(9,230)	963,379			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,403,661	927,247	4,481,612	9,812,520		9,812,520	(206,629)	9,605,891			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 Columbus Park N & Rehab Ctr

0037960

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	(9,987)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	107,399	30		9
10	Interest and Other Investment Income	(83)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		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				18
19	Entertainment				19
20	Contributions	(1,650)	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	(273,331)	21		24
25	Fund Raising, Advertising and Promotional	(4,005)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(66,149)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (247,806)		\$	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)	41,176		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 41,176		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (206,629)		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

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Columbus Park N & Rehab Ctr

ID# 0037960

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Collections	\$ (7,559)	21	1
2	Bank Fees	(6,754)	21	2
3	Theft & Damage Loss	(1,652)	21	3
4	Miscellaneous Income	(138)	21	4
5	Additional R&M	5,417	06	5
6	Non Allowable Seminar	(162)	24	6
7	Non Allowable Legal	(6,275)	19	7
8	Bldg Co. - Fees	(250)	20	8
9	Bldg Co. - Office	(36)	21	9
10	Bldg Co. - Professional Fees	(7,900)	19	10
11	Bldg Co. - Amortization	(4,624)	36	11
12	Bldg Co. - Capitalized R&M	(17,320)	06	12
13	COPE Dues	(9,666)	20	13
14	PPA - Nursing Equipment Rental	(9,230)	39	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	(66,149)	49

Columbus Park N & Rehab Ctr

ID# 0037960

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	Total	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Columbus Park N & Rehab Ctr# 0037960

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				(18,407)								(18,407)	1
2	Food Purchase													2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(9,987)			2,162								(7,825)	5
6	Maintenance	(11,903)	23,267	(15,895)	17,770								13,239	6
7	Other (specify):*			622	17,819								18,441	7
8	TOTAL General Services	(21,890)	23,267	(15,273)	19,344								5,448	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			(44,755)	8,215								(36,540)	10
10a	Therapy				(10,166)								(10,166)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,266	2,822								4,088	15
16	TOTAL Health Care and Programs			(43,489)	871								(42,618)	16
	C. General Administration													
17	Administrative			(75,864)	87,936								12,072	17
18	Directors Fees													18
19	Professional Services	(14,175)	7,900	(127,466)	15,908								(117,833)	19
20	Fees, Subscriptions & Promotions	(15,571)	250	465									(14,856)	20
21	Clerical & General Office Expenses	(289,470)	36	111,253	73								(178,108)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(162)		968									806	24
25	Other Admin. Staff Transportation			9,827									9,827	25
26	Insurance-Prop.Liab.Malpractice		9,629	1,835	153								11,617	26
27	Other (specify):*			23,936	17,475								41,411	27
28	TOTAL General Administration	(319,378)	17,815	(55,046)	121,545								(235,064)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(341,268)	41,082	(113,808)	141,760								(272,234)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	107,399	301,015		6,521								414,935	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(83)	394,197	(16,778)	6,789								384,125	32
33	Real Estate Taxes		252,421		6,258								258,679	33
34	Rent-Facility & Grounds		(1,044,000)										(1,044,000)	34
35	Rent-Equipment & Vehicles			6,181									6,181	35
36	Other (specify):*	(4,624)	59,538										54,914	36
37	TOTAL Ownership	102,692	(36,829)	(10,597)	19,568								74,834	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers	(9,230)											(9,230)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers	(9,230)											(9,230)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(247,806)	4,253	(124,405)	161,328								(206,629)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,044,000	Columbus Park LLC	100.00%	\$	\$ (1,044,000)	1
2	V	20 Fees		Columbus Park LLC	100.00%	250	250	2
3	V	36 Insurance - MIP		Columbus Park LLC	100.00%	54,914	54,914	3
4	V	26 Insurance - Property		Columbus Park LLC	100.00%	9,629	9,629	4
5	V	32 Interest - HUD		Columbus Park LLC	100.00%	394,284	394,284	5
6	V	21 Office		Columbus Park LLC	100.00%	36	36	6
7	V	19 Professional Fee		Columbus Park LLC	100.00%	7,900	7,900	7
8	V	33 Real Estate Tax	31,579	Columbus Park LLC	100.00%	284,000	252,421	8
9	V	06 Repairs		Columbus Park LLC	100.00%	23,267	23,267	9
10	V	32 Interest Income	87	Columbus Park LLC	100.00%		(87)	10
11	V	36 Amortizatin - HUD Costs		Columbus Park LLC	100.00%	4,624	4,624	11
12	V	30 Depreciation		Columbus Park LLC	100.00%	301,015	301,015	12
13	V							13
14	Total		\$ 1,075,666			\$ 1,079,919	\$ * 4,253	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	6 REPAIRS AND MAINT.	\$ 25,920	S.I.R. MANAGEMENT, INC.	100.00%	\$ 10,025	\$ (15,895)
16	V	7 EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	622	622
17	V	10 NURSING	54,432	S.I.R. MANAGEMENT, INC.	100.00%	9,677	(44,755)
18	V	15 EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	1,266	1,266
19	V	19 PROFESSIONAL FEES	147,456	S.I.R. MANAGEMENT, INC.	100.00%	15,806	(131,650)
20	V	20 FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	465	465
21	V	21 CLERICAL & GENERAL	51,840	S.I.R. MANAGEMENT, INC.	100.00%	55,314	3,474
22	V	24 EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	968	968
23	V	25 OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	9,827	9,827
24	V	26 INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	1,835	1,835
25	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	7,775	7,775
26	V	32 INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(16,778)	(16,778)
27	V	35 EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	6,181	6,181
28	V						
29	V	17 ADMINISTRATIVE	103,680	S.I.R. MANAGEMENT, INC.	100.00%	27,816	(75,864)
30	V	19 PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	4,184	4,184
31	V	21 CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	107,779	107,779
32	V	27 EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	16,161	16,161
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 383,328			\$ 258,923	\$ * (124,405)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Columbus Park N & Rehab Ctr

0037960

Report Period Beginning:

01/01/13

Ending:

12/31/13

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 SALARIES	\$ 25,920	S.I.R. MANAGEMENT, INC.	100.00%	\$ 7,513	\$ (18,407)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	988	988	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	8,215	8,215	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	1,070	1,070	18
19	V	17	ADMIN./LEGAL SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	87,936	87,936	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	15,845	15,845	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	17,475	17,475	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	23,328	S.I.R. MANAGEMENT, INC.	100.00%	13,162	(10,166)	24
25	V	15	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	1,752	1,752	25
26	V								26
27	V	6	MAINTENANCE SALARIES	96,071	S.I.R. MANAGEMENT, INC.	100.00%	113,034	16,963	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	16,831	16,831	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	2,162	2,162	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	807	807	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	63	63	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	73	73	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	153	153	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	6,521	6,521	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	6,789	6,789	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	6,258	6,258	37
38	V								38
39	Total		\$ 145,319				\$ 306,647	\$ * 161,328	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	\$ 7,328	Long Term Care Laboratory, LLC	100.00%	\$ 7,328	\$	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		\$ 7,328			\$ 7,328	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	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		\$			\$	\$	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		\$			\$	\$ *	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		\$			\$	\$	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		\$			\$	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	ADAM VALES	2.830%	ALBANY CARE INC	EVANSTON	COLUMBUS PARK, LLC	LINCOLNWOOD	BUILDING CO.	1
2	ARI WOLFF	0.943%	APPLEWOOD REHABILITATION CENTER,LLC	MATTESON	SIR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO.	2
3	ASHLEY BARRISH	2.044%	BRYN MAWR CARE INC.	CHICAGO	SIR PROPERTIES	LINCOLNWOOD	BUILDING CO.	3
4	B. BART BARRISH II	2.044%	DECATUR MANOR HEALTHCARE,LLC	DECATUR	LONG TERM CARE LABORATO	ELK GROVE VILLAGE	LABORATORY	4
5	B.G. TRUST	2.319%	ELMWOOD CARE, INC.	ELMWOOD PARK				5
6	BRYAN BARRISH TRUST	7.193%	FAIRVIEW NURSING PLAZA, INC.	ROCKFORD				6
7	CELESTE GIANNINI TRUST	6.604%	GREENWOOD CARE, INC.	EVANSTON				7
8	CHERYL MAGENCE	0.943%	MAPLEWOOD CARE, INC.	ELGIN				8
9	DANIEL ROTHNER	4.717%	NEIGHBORS REHABILITATION CENTER,LLC	BYRON				9
10	DARCEY BARRISH	2.044%	REGENCY REHABILITATION CENTER,LLC	NILES				10
11	ERIC ROTHNER	3.774%	ROCK ISLAND NURSING & REHAB CENTER,LLC	ROCK ISLAND				11
12	GALE ROTHNER	3.774%	WILSON CARE, INC.	CHICAGO				12
13	GLENDA STRICKLAND	0.943%	WESLEY HEALTHCARE & REHAB CENTER	AUBURN, IN				13
14	JULIANA R BARRISH TRUST	7.193%						14
15	KATHRYN VALES	2.830%						15
16	KIMBERLY VALES ACCUMULATION TRUST	3.459%						16
17	KIRSTEN BARRISH	2.044%						17
18	L.G. TRUST	2.319%						18
19	LAURI WOLFF POLEN	0.943%						19
20	LOUISE BERGTHOLD	4.245%						20
21	MARILYN WOLFF REV. TRUST	4.245%						21
22	MELISSA ROTHNER	4.717%						22
23	MICHAEL R GIANNINI	6.604%						23
24	NENITA GUZMAN	1.887%						24
25	NOAH WOLFF REV. TRUST	4.245%						25
26	RACHEL ROTHNER	4.717%						26
27	RANAN WOLFF	0.943%						27
28	THOMAS WINTER	3.774%						28
29	TZIONA ZEFFREN	0.943%						29
30	WILLIAM ROTHNER	4.717%						30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Columbus Park N & Rehab Ctr

0037960

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

Facility Name & ID Number Columbus Park N & Rehab Ctr # 0037960 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	Bryan Barrish	Relative	Administrative	0	See Attached	3.28	7.29%	Alloc. Salary	\$ 16,403	17-7	1
2	Michael Giannini	Shareholder	Administrative	6.60%	See Attached	2.87	7.18%	Alloc. Salary	13,725	17-7	2
3	Kirsten Barrish	Shareholder	Clerical	2.04%	See Attached	4.10	8.20%	Alloc. Salary	4,133	21-7	3
4	Sarah Barrish	Relative	Administrative	0	See Attached	3.69	8.20%	Alloc. Salary	7,806	17-7	4
5	Nenita Guzman	Shareholder	Dietary	1.89%	See Attached	4.10	8.20%	Alloc. Salary	7,513	1-7	5
6	Tom Winter	Shareholder	Administrative	3.77%	See Attached	4.92	8.20%	Alloc. Salary	16,403	17-7	6
7	Louise Berghold	Shareholder	Administrative	4.25%	See Attached	4.92	8.20%	Alloc. Salary	16,403	17-7	7
8	Matthew Winter	Relative	Clerical	0	See Attached	0.50	8.20%	Alloc. Salary	259	21-7	8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts anticipated to be considered allowable by the IL. Dept. of HFS.										11
12											12
13	TOTAL								\$ 82,645		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 Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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	6	REPAIRS AND MAINT.	PATIENT DAYS	823,778	14	\$ 122,226	\$ 54,106	67,563	\$ 10,025	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	823,778	14	7,581	67,563	622		2
3	10	NURSING	PATIENT DAYS	823,778	14	117,990	117,990	67,563	9,677	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	823,778	14	15,435	67,563	1,266		4
5	19	PROFESSIONAL FEES	PATIENT DAYS	823,778	14	192,718	109,921	67,563	15,806	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	823,778	14	5,665	67,563	465		6
7	21	CLERICAL & GENERAL	PATIENT DAYS	823,778	14	674,435	608,408	67,563	55,314	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	823,778	14	11,805	67,563	968		8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	823,778	14	119,815	67,563	9,827		9
10	26	INSURANCE	PATIENT DAYS	823,778	14	22,368	67,563	1,835		10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	823,778	14	94,799	67,563	7,775		11
12	32	INTEREST	PATIENT DAYS	823,778	14	(204,568)	67,563	(16,778)		12
13	35	EQUIPMENT RENTAL	PATIENT DAYS	823,778	14	75,364	67,563	6,181		13
14										14
15	17	ADMINISTRATIVE	PATIENT DAYS	823,778	14	339,156	339,156	67,563	27,816	15
16	19	PROFESSIONAL FEES	PATIENT DAYS	823,778	14	51,011	67,563	4,184		16
17	21	CLERICAL & GENERAL	PATIENT DAYS	823,778	14	1,314,118	1,179,981	67,563	107,779	17
18	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	823,778	14	197,046	67,563	16,161		18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,156,964	\$ 2,409,562	\$ 258,923		25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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 S.I.R. MANAGEMENT, INC.
 Street Address 6840 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD, IL. 60712
 Phone Number (847) 675 -7979
 Fax Number (847) 675 -0555

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	DIETARY SALARIES	PATIENT DAYS	823,778	14	\$ 91,605	\$ 91,605	67,563	\$ 7,513	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	823,778	14	12,049	67,563	67,563	988	2
3	10	NURSING SALARIES	PATIENT DAYS	823,778	14	100,168	100,168	67,563	8,215	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	823,778	14	13,047	67,563	67,563	1,070	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	823,778	14	1,072,182	1,072,182	67,563	87,936	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	823,778	14	193,200	67,563	67,563	15,845	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	823,778	14	213,069	67,563	67,563	17,475	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	293,544	14	165,622	165,622	23,328	13,162	10
11	15	EMPLOYEE BENFITS	SPECIAL REHAB INC.	293,544	14	22,047	23,328	23,328	1,752	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	378,109	14	444,871	444,871	96,071	113,034	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	378,109	14	66,242	96,071	96,071	16,831	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	14	26,365	1,056	1,056	2,162	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	14	9,845	1,056	1,056	807	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	14	768	1,056	1,056	63	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	14	896	1,056	1,056	73	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	14	1,870	1,056	1,056	153	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	14	79,536	1,056	1,056	6,521	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	14	82,793	1,056	1,056	6,789	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	14	76,319	1,056	1,056	6,258	23
24										24
25	TOTALS					\$ 2,672,494	\$ 1,874,447		\$ 306,647	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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 Long Term Care Laboratory, LLC
 Street Address 2458 Elmhurst Road
 City / State / Zip Code Elk Grove Village, IL 60007
 Phone Number (630)422-7800
 Fax Number (847)422-1360

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	Direct Allocation		\$	\$		\$ 7,328	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				\$	\$		\$ 7,328	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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 Columbus Park N & Rehab Ctr

0037960

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

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	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	HUD		X	Mortgage		09/03/03	\$	\$ 10,880,569			\$ 394,284	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	Lake Forest Bank		X	Line of Credit				1,600,000			80,910	6					
7	Alloc. - S.I.R. Management		X								6,789	7					
8												8					
9	TOTAL Facility Related						\$	\$ 12,480,569			\$ 481,983	9					
B. Non-Facility Related*																	
10	Interest Income		X								(83)	10					
11	Interest Income - Bldg Co.		X								(87)	11					
12	Alloc. - S.I.R. Management		X								(16,778)	12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ (16,948)	14					
15	TOTALS (line 9+line14)						\$	\$ 12,480,569			\$ 465,035	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 54,914 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number

Columbus Park N & Rehab Ctr

0037960

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			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	TOTAL Long-Term															
	Working Capital															
8							\$	\$			\$					
9																
10																
11																
12																
13																
14	TOTAL Working Capital															
	B. Non-Facility Related*															
15							\$	\$			\$					
16																
17																
18																
19																
20	TOTAL Non-Facility Related															

* 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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2012 report.		\$	302,000		1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	276,679		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	(25,321)		3														
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	284,000		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	16,829		5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 50,112 For 2009 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	275,508		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2008	<u>226,115</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2012 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2012 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2012 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2009	<u>276,310</u>	9																
	2010	<u>288,339</u>	10																
	2011	<u>287,140</u>	11																
	2012	<u>270,421</u>	12																
2013 Accrual = \$270,421 x 1.05 = \$284,000 (Rounded)																			
Allocated from S.I.R. Management = \$6,258																			

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 Columbus Park N & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>16-17-401-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>88,978.02</u>	\$ _____
2. <u>16-17-401-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>38,411.69</u>	\$ <u>38,411.69</u>
3. <u>16-17-401-026-0000</u>	<u>Long Term Care Property</u>	\$ <u>143,031.32</u>	\$ <u>143,031.32</u>
4. <u>See Attached</u>	<u>Allocated from S.I.R. Management</u>	\$ <u>106,516.99</u>	\$ <u>6,839.89</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>376,938.02</u></u>	\$ <u><u>188,282.90</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.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

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 Columbus Park N & Rehab Ctr

0037960 Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 6

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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2002</u>	<u>\$ 300,000</u>	1
2					2
3	TOTALS			\$ 300,000	3

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	216		1976	\$ 7,013,521	\$	35	\$ 200,386	\$ 200,386	\$ 2,244,029	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1992	51,845		20			51,823	9
10	Various		1993	71,558		20	835	835	71,551	10
11	Various		1994	46,784		20	2,339	2,339	46,150	11
12	Various		1995	131,277		20	6,466	6,466	122,107	12
13	Various		1996	62,128		20	3,106	3,106	55,303	13
14	Various		1997	40,477		20	2,024	2,024	33,550	14
15	Various		1998	448,767		20	22,438	22,438	345,683	15
16	Various		1999	202,884		20	10,134	10,134	147,185	16
17	Various		2000	27,418		20	1,371	1,371	18,504	17
18	Various		2001	87,910		20	4,396	4,396	53,838	18
19	Various		2002	35,511		20	176	176	35,379	19
20	Various		2003	96,681		20	4,819	4,819	54,555	20
21	Various		2004	77,186		20	4,100	4,100	38,958	21
22	Various		2005	111,165		20	6,181	6,181	53,530	22
23	Various		2006	84,177		20	4,209	4,209	31,302	23
24	Various		2007	305,862		20	15,713	15,713	111,635	24
25	Various		2008	720,628		20	66,198	66,198	378,836	25
26	Various		2009	214,087		20	10,704	10,704	50,712	26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

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
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57								57
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59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		1,281,403	254,646		73,056	(181,590)	286,126	67
68		160,678	4,129		5,803	1,674	79,189	68
69			168,904			(168,904)		69
70		\$ 11,271,946	\$ 427,679		\$ 444,454	\$ 16,775	\$ 4,309,947	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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 12A, Carried Forward		\$ 11,271,946	\$ 427,679		\$ 444,454	\$ 16,775	\$ 4,309,947	1
2	Remodel Therapy Room-Cabinets, Counter, Ceiling, Plumbing	2010	97,238		20	9,724	9,724	33,223	2
3	Remodel Bath - Build Shower, Tile, Closet, Vent	2010	3,740		20	374	374	1,184	3
4	Water Heater	2010	3,665		20	733	733	2,260	4
5	Boiler Work	2010	10,356		20	1,036	1,036	3,193	5
6	Fire Sprinkler Work	2010	3,341		20	167	167	543	6
7	Fire Alarm Upgrades	2011	7,534		20	377	377	879	7
8	Masonry, Caulking, Tuckpointing	2011	36,755		20	1,838	1,838	4,135	8
9	Doors & Windowsills	2012	33,885		20	1,694	1,694	2,118	9
10	Nurse Station Bathrooms;Remove Old And Replace With New Flo	2012	11,032		20	552	552	690	10
11	Roof Work	2012	9,500		20	475	475	554	11
12	Floor Tile & Wall Base	2012	3,726		20	186	186	217	12
13	Hot Water Heater	2012	7,772		20	389	389	453	13
14	Sprinkler Heads	2012	6,330		20	317	317	369	14
15	Tile Flooring	2012	7,761		20	776	776	841	15
16	Tile And Base	2012	3,604		20	240	240	260	16
17	Custom Built-In Cabinets	2012	6,000		20	300	300	350	17
18	Parking Lot Overlay	2012	11,350		20	757	757	1,009	18
19	Boiler Repair	2012	2,950		20	148	148	283	19
20	Replace Mixing Valve	2012	3,875		20	194	194	339	20
21	Outdoor Repairs - Concrete Ramp, Fix Drain, Downspouts, Drywa	2012	8,400		20	420	420	525	21
22	Handrail Repair For All Floors	2012	2,785		20	139	139	151	22
23	Elevator Repairs	2012	2,686		20	134	134	168	23
24	Public & Staff Bathroom Floor & Wall Tiles, Toilet, Sink, Faucet	2013	11,000		20	1,100	1,100	1,100	24
25	North Stairwell - Railings Square Tubes	2013	3,250		20	271	271	271	25
26	Fire Alarm Upgrades	2013	8,808		20	734	734	734	26
27	Frie Alarm System	2013	6,939		20	520	520	520	27
28	Elevator Shaft Floor Drain & Sump Pump	2013	4,300		20	323	323	323	28
29	Hvac Compressor	2013	7,124		20	416	416	416	29
30	Wall Base - 1St Fl Hallway & Dining Room	2013	4,216		20	246	246	246	30
31	Circulating Pump	2013	2,852		20	166	166	166	31
32	Fire Alarm System	2013	36,051		20	2,704	2,704	2,704	32
33	Elevator Control Room Hvac	2013	9,636		20	642	642	642	33
34	TOTAL (lines 1 thru 33)		\$ 11,650,407	\$ 427,679		\$ 472,544	\$ 44,865	\$ 4,370,813	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 11,650,407	\$ 427,679		\$ 472,544	\$ 44,865	\$ 4,370,813	1
2	Elevator - Special Emergency Service, Keyswitch, Hall Buttons	2013	128,673		20	8,578	8,578	8,578	2
3	Flooring In Vending Area	2013	3,232		20	108	108	108	3
4	Heat Exchanger	2013	8,599		20	287	287	287	4
5	3Rd Fl Stairwell Doors Magnetic Door Locks	2013	4,250		20	177	177	177	5
6	Remodel Elevator - Elevator Work	2013	12,441		20	622	622	622	6
7	Sprinkler Heads - Floors 2, 3, 4, 5	2013	3,503		20	88	88	88	7
8	Televisions Wiremold To Supply Power To Wall/Ceiling	2013	28,200		20	1,410	1,410	1,410	8
9	Shower Curtains - 2Nd Fl Tub Area	2013	3,088		20	77	77	77	9
10	Boiler Upgrades	2013	3,960		20	33	33	33	10
11	Elvator Security Keypad	2013	6,153		20	308	308	308	11
12	Therapy Room Drapery	2013	6,420		20	107	107	107	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)		\$ 11,858,926	\$ 427,679		\$ 484,338	\$ 56,659	\$ 4,382,607	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		\$ 11,858,926	\$ 427,679		\$ 484,338	\$ 56,659	\$ 4,382,607		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)	\$ 11,858,926	\$ 427,679		\$ 484,338	\$ 56,659	\$ 4,382,607		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	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		\$ 11,858,926	\$ 427,679		\$ 484,338	\$ 56,659	\$ 4,382,607	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)	\$ 11,858,926	\$ 427,679		\$ 484,338	\$ 56,659	\$ 4,382,607	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park N & Rehab Ctr

0037960

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	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Elevator Work	2003	67,488		20	3,374	3,374	37,114	9
10	Roof Work	2005	98,265		20	4,913	4,913	44,217	10
11	HVAC Chiller	2005	52,295		20	2,615	2,615	23,535	11
12	Rooftop Cooling Tower	2006	23,800		20	2,380	2,380	19,040	12
13	A/C Chiller	2006	48,000		20	9,600	9,600	48,000	13
14	Carpet	2008	5,496		20	1,099	1,099	5,496	14
15	Camera / Video System	2008	11,319		20	566	566	3,396	15
16	Draperies and Floors	2009	34,320		20	1,716	1,716	8,580	16
17	Security Camera	2010	3,100		20	310	310	1,240	17
18	Flooring	2010	3,435		20	143	143	572	18
19	Step Construction Therapy	2010	9,538		20	397	397	1,588	19
20	Re-Key Door Locks	2010	6,622		20	193	193	772	20
21	Booster Heater	2010	3,306		20	83	83	332	21
22	Elevator Work	2010	3,670		20	184	184	736	22
23	Flooring	2010	3,162		20	145	145	580	23
24	Hot Water Heater	2010	4,929		20	205	205	820	24
25	Tile Flooring	2011	7,313		20	366	366	1,098	25
26	Chair Rails	2011	7,849		20	392	392	1,176	26
27	Elevator Starter	2011	5,975		20	299	299	897	27
28	Baseboard Heater & Repair	2011	2,556		20	128	128	383	28
29	Kitchen Pipe Replacement	2011	3,406		20	170	170	511	29
30	Masonry Repairs, caulking	2012	40,600		20	2,030	2,030	4,060	30
31	Cabinetry-Admin Office	2012	8,980		20	449	449	898	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 Columbus Park N & Rehab Ctr

0037960

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company Information Continued		\$	\$		\$	\$	\$	1
2	Sprinkler Coverage & Door Holders	2012	6,612		20	331	331	661	2
3	Replace Steps & Risers	2012	16,270		20	814	814	1,627	3
4	Bathroom Remodel 5Th Fl-Sinks, Faucets, Toilets	2012	37,551		20	1,878	1,878	3,755	4
5	Bathroom Remodel 4Th Fl-Sinks, Faucets, Toilets	2012	39,443		20	1,972	1,972	3,944	5
6	Bathroom Remodel 3Th Fl-Sinks, Faucets, Toilets	2012	39,041		20	1,952	1,952	3,904	6
7	Bathroom Remodel 2Nd Fl-Resident Baths	2012	30,760		20	1,538	1,538	3,076	7
8	Custom Cabinets	2012	75,600		20	3,780	3,780	7,560	8
9	Nursing Stations 2Nd&3Rd Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	1,200	9
10	Nursing Stations 4Th&5Th Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	1,200	10
11	Custom Cabinets	2012	14,000		20	700	700	1,400	11
12	Karndean Van Gogh Flooring for 2nd;4th; and 5th floor resident r	2012	227,960		20	11,398	11,398	22,796	12
13	Karndean Van Gogh Flooring for 3rd floor resident rooms; 2nd, 3r	2012	158,426		20	7,921	7,921	15,843	13
14	Bathroom Remodel 2Nd Fl	2012	9,000		20	450	450	900	14
15	Cabinetry-Admissions	2012	7,400		20	370	370	740	15
16	Cabinetry-Activity	2012	2,980		20	149	149	298	16
17	HVAC-Fan Coils; 1st & 5th floors	2012	38,784		20	1,939	1,939	3,878	17
18	Flooring-2,3	2012	60,675		20	3,034	3,034	6,067	18
19	Additional Take up of tile for the flooring work	2012	7,235		20	362	362	723	19
20	Hot Water Boiler	2013	12,922	538	20	646	108	646	20
21	Air Conditioning Wiring	2013	2,617		20	131	131	131	21
22	Basement Chiller Repair	2013	2,728		20	136	136	136	22
23	South Dining Room Upholstered Cornice Boards	2013	2,569		20	128	128	128	23
24	Replace Breakers on Chiller	2013	2,925		20	146	146	146	24
25	9 Exit Signs	2013	6,481		20	324	324	324	25
26									26
27									27
28	Additional Depreciation			254,108			(254,108)		28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 1,281,403	\$ 254,646		\$ 73,056	\$ (181,590)	\$ 286,126	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	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Alloc. - S.I.R. Management	2009	20,498		35	526	526	2,124	3
4	Alloc. - S.I.R. Properties - S.I.R. Management	1993	37,116	1,178	35	1,060	(118)	21,739	4
5									5
6									6
7									7
8	Leasehold Information								8
9	Alloc. - S.I.R. Management	1993	9,410	262	20	80	(182)	9,410	9
10	Alloc. - S.I.R. Management	1994	29		20			29	10
11	Alloc. - S.I.R. Management	1995	215		20	11	11	198	11
12	Alloc. - S.I.R. Management	1997	14,459	324	20	705	381	12,102	12
13	Alloc. - S.I.R. Management	1999	1,137		20	57	57	810	13
14	Alloc. - S.I.R. Management	1999	12,085		20			12,085	14
15	Alloc. - S.I.R. Management	2000	1,342		20	67	67	909	15
16	Alloc. - S.I.R. Management	2007	4,313	294	20	216	(78)	1,336	16
17	Alloc. - S.I.R. Management	2008	11,886	1,136	20	749	(387)	4,379	17
18	Alloc. - S.I.R. Management	2009	29,535	270	20	1,477	1,207	6,268	18
19	Alloc. - S.I.R. Management	2011	731	73	20	73		177	19
20	Alloc. - S.I.R. Management	2012	2,338	117	20	117		165	20
21									21
22	Alloc. - S.I.R. Properties - S.I.R. Management	2012	2,273	313	20	16	(297)	18	22
23	Alloc. - S.I.R. Properties - S.I.R. Management	2010	2,240		20	112	112	373	23
24	Alloc. - S.I.R. Properties - S.I.R. Management	2009	2,229	99	20	111	12	535	24
25	Alloc. - S.I.R. Properties - S.I.R. Management	2007	650	51	20	32	(19)	227	25
26	Alloc. - S.I.R. Properties - S.I.R. Management	2002	147		20	7	7	85	26
27	Alloc. - S.I.R. Properties - S.I.R. Management	1999	4,703		20	235	235	3,410	27
28	Alloc. - S.I.R. Properties - S.I.R. Management	1998	2,247		20	112	112	1,742	28
29	Alloc. - S.I.R. Properties - S.I.R. Management	1997	140		20	7	7	122	29
30	Alloc. - S.I.R. Properties - S.I.R. Management	1994	353	9	20	18	9	344	30
31	Alloc. - S.I.R. Properties - S.I.R. Management	1993	602	3	20	15	12	602	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 Columbus Park N & Rehab Ctr

0037960

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		\$ 160,678	\$ 4,129		\$ 5,803	\$ 1,674	\$ 79,189	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	\$ 1,058,142	\$ 48,203	\$ 91,046	\$ 42,843	10	\$ 685,587	71
72	Current Year Purchases	59,203	256	8,085	7,829	10	8,085	72
73	Fully Depreciated Assets	1,646,609		26	26	10	1,646,609	73
74								74
75	TOTALS	\$ 2,763,954	\$ 48,459	\$ 99,156	\$ 50,697		\$ 2,340,281	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		Allocated from S.I.R. Managemen	2013	\$ 2,882	\$ 301	\$ 344	\$ 43	5	\$ 1,352	76
77										77
78										78
79										79
80	TOTALS			\$ 2,882	\$ 301	\$ 344	\$ 43		\$ 1,352	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,925,762	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 476,439	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 583,838	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 107,399	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,724,239	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 Columbus Park N & Rehab Ctr

0037960

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	TOTAL				\$			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: \$ 9,418 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	TOTAL		\$	\$	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

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		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

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		5	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	\$		\$	122,161	\$			\$	122,161	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				17,961					17,961	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs				199,439					199,439	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						80,692			80,692	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>								33,767			33,767	13
14	TOTAL			\$		\$	339,561	\$	114,459		\$	454,020	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 Columbus Park N & Rehab Ctr

0037960

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	\$ 57,698	\$ 63,326	1
2	Cash-Patient Deposits	62,057	62,057	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,644,785	1,644,785	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,001	58,001	6
7	Other Prepaid Expenses	830	1,637	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):		361,871	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,823,371	\$ 2,191,677	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		8,076,445	14
15	Leasehold Improvements, at Historical Cost	2,438,185	2,438,185	15
16	Equipment, at Historical Cost	1,671,093	3,513,158	16
17	Accumulated Depreciation (book methods)	(2,136,651)	(6,418,294)	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):		129,078	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,972,627	\$ 8,038,572	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,795,998	\$ 10,230,249	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 412,149	\$ 412,148	26
27	Officer's Accounts Payable	350,000	350,000	27
28	Accounts Payable-Patient Deposits	62,108	62,108	28
29	Short-Term Notes Payable	1,600,000	1,600,000	29
30	Accrued Salaries Payable	292,049	292,049	30
31	Accrued Taxes Payable (excluding real estate taxes)	27,306	27,306	31
32	Accrued Real Estate Taxes(Sch.IX-B)		284,000	32
33	Accrued Interest Payable		32,551	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	22,700	22,700	35
Other Current Liabilities(specify):				
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,766,312	\$ 3,082,862	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,880,569	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 10,880,569	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,766,312	\$ 13,963,431	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,029,686	\$ (3,733,182)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,795,998	\$ 10,230,249	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,512,657	1
2	Restatements (describe):		2
3	Rounding	(1)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,512,656	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(482,970)	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)	\$ (482,970)	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)	\$ 1,029,686	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	\$ 9,054,526	1	
2	Discounts and Allowances for all Levels	(1,148,129)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,906,397	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	1,062,683	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,062,683	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	76,189	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	5,223	19	
20	Radiology and X-Ray		20	
21	Other Medical Services	28,898	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 110,310	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	83	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 83	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>See Supplemental Schedule</u>	250,077	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 250,077	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,329,550	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,811,876	31	
32	Health Care	3,732,721	32	
33	General Administration	1,998,263	33	
B. Capital Expense				
34	Ownership	1,297,051	34	
C. Ancillary Expense				
35	Special Cost Centers	454,020	35	
36	Provider Participation Fee	518,589	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,812,520	40	
41	Income before Income Taxes (line 30 minus line 40)**	(482,970)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (482,970)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,582,946	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue	299,292	46
47	Other-(specify) <u>Hospice</u>	21,152	47
48	Other-(specify) <u>HMO, Insurance</u>	3,007	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,906,397	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 Columbus Park N & Rehab Ctr

0037960

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	1,995	2,134	\$ 102,850	\$ 48.20	1
2	Assistant Director of Nursing	2,074	2,211	75,875	34.32	2
3	Registered Nurses	15,769	16,857	438,469	26.01	3
4	Licensed Practical Nurses	32,785	35,434	909,086	25.66	4
5	CNAs & Orderlies	100,537	108,826	1,140,212	10.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,202	10,376	163,652	15.77	8
9	Activity Director	1,791	1,871	31,507	16.84	9
10	Activity Assistants	10,345	11,155	92,780	8.32	10
11	Social Service Workers	15,779	17,215	239,109	13.89	11
12	Dietician					12
13	Food Service Supervisor	1,662	1,737	28,078	16.16	13
14	Head Cook	5,561	5,717	54,086	9.46	14
15	Cook Helpers/Assistants	17,296	18,913	197,440	10.44	15
16	Dishwashers					16
17	Maintenance Workers	3,580	3,757	49,664	13.22	17
18	Housekeepers	26,165	27,915	278,842	9.99	18
19	Laundry	10,391	11,373	111,594	9.81	19
20	Administrator	1,884	2,086	97,230	46.61	20
21	Assistant Administrator	1,781	2,078	61,285	29.49	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,372	13,441	162,552	12.09	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	6,771	7,356	169,350	23.02	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	277,740	300,452	\$ 4,403,661 *	\$ 14.66	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 18,448	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,888	10-03	37
38	Nurse Consultant	Monthly	54,432	10-03	38
39	Pharmacist Consultant	Monthly	13,446	10-03	39
40	Physical Therapy Consultant	110	6,202	10a-03	40
41	Occupational Therapy Consultant	38	2,195	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	38	2,065	10a-03	43
44	Activity Consultant	Monthly	4,961	11-03	44
45	Social Service Consultant	14	849	12-03	45
46	Other(specify) <u>Dir. Of Food Service</u>	Monthly	25,920	01-03	46
47	<u>Psychiatric MD Consultant</u>	Monthly	6,200	12-03	47
48	<u>Specialized Services Consultant</u>	Monthly	23,328	12-03	48
49	TOTAL (lines 35 - 48)	200	\$ 170,134		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	16	576	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	16	\$ 576		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

1	2	3	4	5	6	7	8	9	10	11	12	13
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 Columbus Park N & Rehab Ctr

0037960

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? Yes
If YES, give association name and amount. IL Council on LTC: \$17,606
- (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. \$ 9,744 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 518,589
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. \$ 34,383 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? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- 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? N/A
Attach invoices and a summary of services for all architect and appraisal fees.