



Facility Name & ID Number Lee Manor

# 0024356 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 3/11/2013

	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	260	Skilled (SNF)	262	95,492	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	260	TOTALS	262	95,492	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	64,519	10,572	11,117	86,208	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	64,519	10,572	11,117	86,208	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.28%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

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  Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 6/29/79

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

YES  Date N/A NO

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

YES  NO  If YES, enter number of beds certified 262 and days of care provided 10,146

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

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

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

Facility Name &amp; ID Number

Lee Manor

# 0024356

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	446,457	126,968	13,268	586,693		586,693	586,693			1
2	Food Purchase		500,256		500,256		500,256	(2,761)	497,495		2
3	Housekeeping	429,726	58,281	50,416	538,423		538,423		538,423		3
4	Laundry	96,936	69,960		166,896		166,896		166,896		4
5	Heat and Other Utilities			234,208	234,208		234,208		234,208		5
6	Maintenance	140,399	22,712	141,567	304,678		304,678		304,678		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>1,113,518</b>	<b>778,177</b>	<b>439,459</b>	<b>2,331,154</b>		<b>2,331,154</b>	<b>(2,761)</b>	<b>2,328,393</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			40,500	40,500		40,500		40,500		9
10	Nursing and Medical Records	5,694,041	435,676	35,066	6,164,783		6,164,783		6,164,783		10
10a	Therapy	828,668	19,506	119,379	967,553		967,553		967,553		10a
11	Activities	86,261	49,603	3,102	138,966		138,966		138,966		11
12	Social Services	143,107		2,364	145,471		145,471		145,471		12
13	CNA Training										13
14	Program Transportation			16,476	16,476		16,476		16,476		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>6,752,077</b>	<b>504,785</b>	<b>216,887</b>	<b>7,473,749</b>		<b>7,473,749</b>		<b>7,473,749</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	167,642		498,696	666,338		666,338	(254,256)	412,082		17
18	Directors Fees										18
19	Professional Services			251,835	251,835		251,835	(4,585)	247,250		19
20	Dues, Fees, Subscriptions & Promotions			78,141	78,141		78,141	(9,691)	68,450		20
21	Clerical & General Office Expenses	531,648	68,948	47,678	648,274		648,274	(5,217)	643,057		21
22	Employee Benefits & Payroll Taxes			1,393,160	1,393,160		1,393,160		1,393,160		22
23	Inservice Training & Education			6,082	6,082		6,082		6,082		23
24	Travel and Seminar			8,660	8,660		8,660		8,660		24
25	Other Admin. Staff Transportation			27,628	27,628		27,628		27,628		25
26	Insurance-Prop.Liab.Malpractice			362,127	362,127		362,127	108,981	471,108		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	<b>699,290</b>	<b>68,948</b>	<b>2,674,007</b>	<b>3,442,245</b>		<b>3,442,245</b>	<b>(164,768)</b>	<b>3,277,477</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>8,564,885</b>	<b>1,351,910</b>	<b>3,330,353</b>	<b>13,247,148</b>		<b>13,247,148</b>	<b>(167,529)</b>	<b>13,079,619</b>		<b>29</b>

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

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			120,466	120,466		120,466	247,739	368,205			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			38,278	38,278		38,278	420,493	458,771			32
33	Real Estate Taxes							471,181	471,181			33
34	Rent-Facility & Grounds			2,526,000	2,526,000		2,526,000	(2,520,000)	6,000			34
35	Rent-Equipment & Vehicles			93,659	93,659		93,659		93,659			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,778,403	2,778,403		2,778,403	(1,380,587)	1,397,816			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		544,738	961	545,699		545,699		545,699			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			613,087	613,087		613,087		613,087			42
43	Other (specify):* <b>Non-Allowable Co</b>			762,684	762,684		762,684	(762,684)				43
44	<b>TOTAL Special Cost Centers</b>		544,738	1,376,732	1,921,470		1,921,470	(762,684)	1,158,786			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,564,885	1,896,648	7,485,488	17,947,021		17,947,021	(2,310,800)	15,636,221			45

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

Facility Name & ID Number Lee Manor

# 0024356

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	(706)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(51,686)	30		9
10	Interest and Other Investment Income	(725)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(900)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,654)	43		18
19	Entertainment	(26,223)	43		19
20	Contributions	(29,260)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(452,220)	43		24
25	Fund Raising, Advertising and Promotional	(139,234)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(25,486)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch 5A	(366,968)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,096,062)</b>		<b>\$</b>	<b>30</b>

**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)	(1,214,738)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (1,214,738)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (2,310,800)</b>		<b>37</b>

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Lee Manor

ID# 0024356

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line  
Reference

NON-ALLOWABLE EXPENSES

Amount

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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		0	49

Lee Manor  
0024356  
12/31/13

Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL

NON-ALLOWABLE EXPENSES

LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow non-allowable dues	(9,691)	20
To disallow X-Ray expense	(13,793)	43
To disallow Lab expense	(6,855)	43
To disallow Resident Personal Items	(8,181)	43
To disallow Lost Items	(359)	43
To disallow non-allowable Physicians Services	(30,000)	43
To offset Vending Income against Dietary Supplies	(165)	1
To offset Other Income against Office Expenses	(5,812)	21
To offset Other Income against Food Rebate	(1,890)	2
To offset Other Income against Insurance Expense	(3,862)	26
To disallow out of period Legal Fees	(4,585)	19
To disallow Consolidated Billing	(4,803)	43
To disallow Management Fees	(254,256)	17
To disallow the loss on Fixed Assets	(22,716)	43
<b>Total</b>	<b>(366,968)</b>	

**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
<u>Chester Plodzien</u>	<u>10</u>			<u>Seneca Building</u>		
<u>Eva Dimas Family LP</u>	<u>90</u>	<u>See Schedule 6A</u>		<u>Limited Partnership</u>	<u>Des Plaines</u>	<u>Lessor</u>

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)	
<u>1</u>	<u>V</u>	<u>21</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>\$ 595</u>	<u>\$ 595</u>	<u>1</u>
<u>2</u>	<u>V</u>	<u>26</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>93,893</u>	<u>93,893</u>	<u>2</u>
<u>3</u>	<u>V</u>	<u>26</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>18,950</u>	<u>18,950</u>	<u>3</u>
<u>4</u>	<u>V</u>	<u>30</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>299,425</u>	<u>299,425</u>	<u>4</u>
<u>5</u>	<u>V</u>	<u>32</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>6,690</u>	<u>6,690</u>	<u>5</u>
<u>6</u>	<u>V</u>	<u>32</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>414,803</u>	<u>414,803</u>	<u>6</u>
<u>7</u>	<u>V</u>	<u>32</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>(275)</u>	<u>(275)</u>	<u>7</u>
<u>8</u>	<u>V</u>	<u>33</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>	<u>471,181</u>	<u>471,181</u>	<u>8</u>
<u>9</u>	<u>V</u>	<u>34</u>		<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>			<u>9</u>
<u>10</u>	<u>V</u>	<u>34</u>	<u>2,520,000</u>	<u>Seneca Building Limited Partnership</u>	<u>100.00%</u>		<u>(2,520,000)</u>	<u>10</u>
<u>11</u>	<u>V</u>							<u>11</u>
<u>12</u>	<u>V</u>							<u>12</u>
<u>13</u>	<u>V</u>							<u>13</u>
<u>14</u>	<b>Total</b>		<b>\$ 2,520,000</b>			<b>\$ 1,305,262</b>	<b>\$ * (1,214,738)</b>	<u>14</u>

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V	N/A						20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	0	\$ *

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

Lee Manor  
0024356  
12/31/13

Schedule 6A

Page 6, Schedule VII, Part A: Related Nursing Home

<u>Name</u>	<u>City</u>
Butterfield Health Care II, Inc. - Meadowbrook Manor	Naperville
Butterfield Health Care, Inc. - Meadowbrook Manor	Bolingbrook
Butterfield Health Care of LaGrange, Inc.	LaGrange

Facility Name & ID Number Lee Manor # 0024356 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	Chester Plodzien	Owner / Officer	Administrative	10.00	0	40	100.00	Mgmt. Fee	\$ 42,000	17(3)	1
2	Chris Vangel	Administrative	Administrative	0.00	95,420	8	20.00	Mgmt. Fee	49,140	17(3)	2
3	Nick Vangel	Administrative	Administrative	0.00	51,201	8	20.00	Mgmt. Fee	51,900	17(3)	3
4	Dorothy Vangel	Administrative	Administrative	78.00	0	8	20.00	Mgmt. Fee	51,900	17(3)	4
5	Katherine Hocuk	Administrative	Administrative	0.00	15,985	8	20.00	Mgmt. Fee	49,500	17(3)	5
6	Mark Hocuk	Asst. Administrator	Administrative	0.00	0	40	100.00	Salary	75,265	17(1)	6
7	Emy Plodzien	DON	Nursing	0.00	0	40	100.00	Salary	92,648	10(1)	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 412,353		13

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

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

Facility Name & ID Number Lee Manor

# 0024356 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		N/A							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

Facility Name & ID Number

Lee Manor

# 0024356

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	First Merit - First Bank		X	Mortgage	\$70,810.00	6/15/09	\$ 10,800,000	\$ 13,017,155	6/15/2012	0.6100	\$ 414,803	1						
2												2						
3												3						
4	First Merit - First Bank		X				Amortization of mortgage costs				6,690	4						
5												5						
<b>Working Capital</b>																		
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000	635,000	05/31/2008	Variable	11,120	6						
7	West Suburban Bank		X	Working Capital	\$4,119.00	01/25/06	600,000	206,256	02/01/2013	0.0668	12,701	7						
8	See Page 9A							209,130			14,457	8						
9	<b>TOTAL Facility Related</b>				\$74,929.00		\$ 13,400,000	\$ 14,067,541			\$ 459,771	9						
<b>B. Non-Facility Related*</b>																		
10									Interest Income Offset		(725)	10						
11												11						
12												12						
13									Real Estate Entity Interest Income		(275)	13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (1,000)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 13,400,000	\$ 14,067,541			\$ 458,771	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

\*\* 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 Lee Manor # 0024356 Report Period Beginning: 01/01/13 Ending: 12/31/13

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

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1																			
2																			
3																			
4																			
5																			
6		X	Pay off Accounts Payable	\$8,449.00	12/01/10	447,709	194,972	12/1/2015	0.0500	14,457									
7		X	Van Purchase	\$784.89	10/06/11	33,848	14,158	9/7/2015	0.0000	0									
8										0									
9	<b>TOTAL Facility Related</b>			\$9,233.89		\$ 481,557	\$ 209,130			\$ 14,457									
<b>B. Non-Facility Related*</b>																			
10										0									
11																			
12																			
13																			
14	<b>TOTAL Non-Facility Related</b>					\$ 0	\$ 0			\$ 0									
15	<b>TOTALS (line 9+line14)</b>					\$ 481,557	\$ 209,130			\$ 14,457									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>		\$	<u>456,491</u>	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.)		2012		\$	<u>478,299</u>	2
3. Under or (over) accrual (line 2 minus line 1).				\$	<u>21,808</u>	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<u>502,147</u>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$		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. <b>TOTAL REFUND \$ <u>52,785</u> For <u>2009</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	<u>(52,785)</u>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<u>471,170</u>	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2008	<u>455,907</u>	8	<b>FOR BHF USE ONLY</b>	
		2009	<u>421,859</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$
		2010	<u>450,569</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$
		2011	<u>456,491</u>	11	15	LESS REFUND FROM LINE 6 \$
		2012	<u>478,299</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
<u>Based on prior years' tax bills.</u>						
<u>Real Estate Tax Payments</u>						
<u>2012 \$478298.75 X 1.05 =502,213.68</u>						
<u>Use= 502,147</u>						

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.**

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lee Manor COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0024356  
 CONTACT PERSON REGARDING THIS REPORT Zeny Engracia  
 TELEPHONE (847) 635-4000 FAX #: (847) 635-5016

**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>09-20-400-033-0000</u>	<u>Seneca Nursing Home</u>	\$ <u>478,298.75</u>	\$ <u>478,298.75</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>478,298.75</u></u>	\$ <u><u>478,298.75</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?                 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.**

Facility Name & ID Number Lee Manor

# 0024356 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 106,300 B. General Construction Type: Exterior Brick/Drywall Frame Fire-proof brick Number of Stories \_\_\_\_\_

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

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

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

N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>110,000</u>	<u>1977</u>	<u>\$ 273,400</u>	1
2					2
3	<b>TOTALS</b>	<b>110,000</b>		<b>\$ 273,400</b>	3

Facility Name &amp; ID Number Lee Manor

# 0024356

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	252		1979	1979	\$ 4,087,968	\$	40	\$ 102,999	\$ 102,999	\$ 3,447,388	4
5			1979	1979	337,653		40	8,441	8,441	290,677	5
6	10		1985	1985	226,649		40	6,475	6,475	184,538	6
7											7
8											8
	<b>Improvement Type**</b>										
9		Improvements	1979		6,000		N/A				9
10		Audit Adjustment	1979		2,779		40	69	69	2,387	10
11		Audit Adjustment	1981		90,599		40	2,265	2,265	35,352	11
12		Improvements	1988		8,536		31.5	271	271	6,798	12
13		Improvements	1989		7,785		31.5	311	311	7,723	13
14		Improvements	1989		9,621		15			9,621	14
15		Improvements	1991		18,843		15			18,843	15
16		Improvements	1992		61,618		20			61,618	16
17		Improvements Adjusted to equal Capoitai Rate Audi	1993		4,500		20	73	73	4,500	17
18		Improvements	1993		36,719		40	917	917	18,340	18
19		Improvements	1994		16,738		40	418	418	8,151	19
20		Improvements Adjusted to equal Capoitai Rate Audi	1994		7,133		40			7,133	20
21		Improvements Adjusted to equal Capoitai Rate Audi	1995		6,055		40			6,055	21
22		Improvements	1995		87,711		40	2,156	2,156	39,904	22
23		Brick work	1996		3,040		20	152	152	2,660	23
24		Roof Replacement	1996		1,465		20	73	73	1,278	24
25		FACIA, Overhang Renovation	1996		75,200		39	1,902	1,902	43,298	25
26		Hot Water heater	1996		16,084		39	417	417	7,295	26
27		Insulation	1997		38,770		39	994	994	16,401	27
28		Roofing	1997		5,875		39	150	150	2,475	28
29		Refurbishing of hallways and patient rooms	1997		59,595		20	2,980	2,980	49,399	29
30		Tile	1997		20,696		20	1,035	1,035	17,157	30
31		Electrical improvements	1997		4,112		20	206	206	3,415	31
32		Plumbing Improvements	1997		3,773		20	188	188	3,117	32
33		Basement remodeling	1998		13,578		20	679	679	10,524	33
34		smoke dampers	1998		2,235		20	112	112	1,736	34
35		Circulating pump	1998		2,630		20	132	132	2,046	35
36		Fire alarm system	1998		4,715		20	236	236	3,658	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Lee Manor

# 0024356

Report Period Beginning:

01/01/13

Ending:

12/31/13

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Compressor	1998	\$ 7,653	\$	20	\$ 382	\$ 382	\$ 5,921	37
38	Boiler Valve	1998	3,233		20	162	162	2,511	38
39	Window Glazing	1998	2,566		20	128	128	1,984	39
40	Landscaping	1998	977		20	48	48	744	40
41	Patio Brick	1998	2,590		20	130	130	2,015	41
42	Ceiling Tiles	1998	2,233		20	112	112	2,581	42
43	Window Treatments	1998	2,470		20	124	124	1,922	43
44	Sliding Doors	1999	854		20	43	43	623	44
45	Air Conditioning improvements	1999	685		20	34	34	493	45
46	Code Alert Wandering System	1999	511		20	26	26	377	46
47	Elevator upgrade	1999	50,000		20	2,500	2,500	36,250	47
48	Roof Improvements	1999	3,567		20	178	178	2,578	48
49	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	14,105	49
50	Elevators	2000	20,000		39	513	513	7,076	50
51	hallway renovation-Labor	2000	9,048		39	232	232	3,161	51
52	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	2,534	52
53	Painting- labor	2000	2,859		39	73	73	989	53
54	Compressor Deleted	2000							54
55	windows	2000	91,557		39	2,348	2,348	30,818	55
56	Automatic Doors	2000	1,985		39	51	51	703	56
57	Painting - Labor	2000	11,630		39	298	298	3,986	57
58	Furnace Room Improvements	2001	3,259		39	84	84	1,074	58
59	Third floor remodeling	2001	72,480		39	1,858	1,858	22,756	59
60	fourth floor remodeling	2001	64,481		39	1,653	1,653	19,904	60
61	water heater, wallpaper & tile Delete								61
62	remodeling	2001	5,768		39	148	148	1,869	62
63	Window Systems	2001	8,059		39	207	207	2,682	63
64	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	92,231	64
65	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	51,521	65
66	Building Signs	2002	1,449		39	37	37	418	66
67	Beauty Parlor	2002	681		39	17	17	189	67
68	Alarm	2002	893		39	23	23	265	68
69	Door Ennunciator	2002	1,944		39	50	50	577	69
70	TOTAL (lines 4 thru 69)		\$ 6,212,223	\$		\$ 159,728	\$ 159,728	\$ 4,628,344	70

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

Facility Name &amp; ID Number Lee Manor

# 0024356

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	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,212,223	\$		\$ 159,728	\$ 159,728	\$ 4,628,344	1
2	2nd Floor Renovation	2003	87,417		39	2,241	2,241	22,601	2
3	Exterior Rehab - Dryvit	2003	23,197		39	595	595	6,001	3
4	Exterior Rehab - Dryvit	2003	36,728		39	942	942	9,500	4
5	Fuel Tank	2003	16,616		39	426	426	4,296	5
6	Alarm System	2003	35,000		39	897	897	9,047	6
7	Kitchen Repairs	2003	2,005		39	51	51	740	7
8	Parking lot repairs	2003	2,155		39	55	55	473	8
9	Door Hardware	2003	1,354		39	35	35	364	9
10	Carpet for offices	2003	1,468		39	38	38	382	10
11	Landscaping	2003	6,386		39	164	164	1,654	11
12	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	413	12
13	Grab bars	2003	1,102		39	28	28	282	13
14	Water Heater & Storage Tanks	2003	13,634		39	350	350	3,530	14
15	Landscaping	2004	11,953		15	797	797	7,394	15
16	Dialysis room	2004	3,188		27.5	116	116	1,101	16
17	Air handler	2004	8,529		27.5	310	310	2,945	17
18	Back entrance renovation	2004	4,104		27.5	149	149	1,416	18
19	Building face resurfacing	2004	47,218		27.5	1,717	1,717	16,312	19
20	Chimney inducer	2004	32,366		27.5	1,177	1,177	11,181	20
21	Dialysis room	2004	13,645		27.5	496	496	4,712	21
22	Floor renovation	2004	78,376		27.5	2,850	2,850	27,075	22
23	Tunner cleaning	2004	1,260		27.5	46	46	437	23
24	Refuse disposal	2004	5,012		27.5	182	182	1,729	24
25	Roofing	2004	14,500		27.5	527	527	5,007	25
26	Security System	2004	59,500		27.5	2,164	2,164	20,558	26
27	Water heater & storage tank	2004	20,208		27.5	735	735	6,982	27
28	Painting	2004	3,510		27.5	128	128	1,216	28
29	Pump	2004	4,922		27.5	179	179	1,700	29
30	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	20,363	30
31	Compressor	2006	13,495		27.5	490	490	3,675	31
32	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	4,560	32
33	Chiller Capital Audit reduce total by 10,900	2007	88,100		15	5,873	5,873	38,175	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,942,141	\$		\$ 186,850	\$ 186,850	\$ 4,864,165	34

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

Facility Name &amp; ID Number Lee Manor

# 0024356

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 6,942,141	\$		\$ 186,850	\$ 186,850	\$ 4,864,165	1
2	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	770	2
3	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	88,650	3
4	Landscaping - Patio	2009	26,289		20	1,314	1,314	5,913	4
5	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		27.5	12,277	12,277	55,247	5
6	Sprinkler System	2010	17,840		27.5	649	649	2,272	6
7	Resident Rooms Carpeting	2010	12,649		5	2,530	2,530	8,855	7
8	Nursing Home Roof	2010	164,704		27.5	5,989	5,989	20,962	8
9	Remodeling the Nursing Station	2010	8,802		27.5	320	320	1,120	9
10	Repairs to the facilities Exterior Wall	2010	61,080		27.5	2,221	2,221	7,773	10
11	Remodeling to the Bathrooms	2010	104,830		27.5	3,812	3,812	13,342	11
12	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		27.5	3,917	3,917	13,709	12
13	Remodeling of the Lounge (Club Room)	2010	61,118		27.5	2,222	2,222	7,777	13
14	Landscaping - Patio	2010	4,062		27.5	148	148	518	14
15	Fire Place Damper and Access Doore	2010	5,550		27.5	202	202	706	15
16	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		27.5	845	845	2,958	16
17	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		27.5	840	840	2,520	17
18	drywall								18
19	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		27.5	1,575	1,575	4,725	19
20	Plumbing								20
21	Replacing the ceiling tiles in bulding	2011	8,053		27.5	293	293	879	21
22	Remodeling the 2nd floor hallways with new tile	2011	5,158		27.5	188	188	564	22
23	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		27.5	5,666	5,666	16,998	23
24	Blacktop work in front of the facility	2011	16,946		27.5	616	616	1,848	24
25	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		27.5	5,250	5,250	15,750	25
26	wiring,tiles, drywall								26
27	Improvements to the facility exterior wall	2011	75,491		27.5	2,745	2,745	8,235	27
28	Building improvemts -carpeting, wiring, doors	2011	4,364		27.5	159	159	477	28
29	The 2nd floor Addition	2012	33,736		27.5	1,227	1,227	1,840	29
30	Remodeling to the the Shower Areas	2012	50,390		27.5	1,832	1,832	2,748	30
31	the EIFS System over Elevators	2012	89,825		27.5	3,266	3,266	4,899	31
32	Ceiling Titles	2012	6,227		27.5	226	226	339	32
33	Second Floor Rooms Remodeling	2012	8,371		27.5	304	304	456	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,087,370	\$		\$ 267,323	\$ 267,323	\$ 5,157,015	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,087,370	\$		\$ 267,323	\$ 267,323	\$ 5,157,015	1
2	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		27.5	713	713	1,069	2
3	First Floor Dining Room Carpet	2012	14,459		27.5	526	526	789	3
4	Remodeling to the Nursing Station	2012	13,625		27.5	495	495	743	4
5	Remodeling to the Nursing Station	2012	100,644		27.5	3,660	3,660	5,490	5
6	Signs for the Patients Rooms	2012	4,130		27.5	150	150	225	6
7	Bathroom Remodeling in the Basement	2012	3,089		27.5	112	112	168	7
8	Room Remodeling	2012	20,313		27.5	739	739	1,108	8
9	Install Fire Damper	2012	74,645		27.5	2,714	2,714	4,071	9
10	Compressor in the Kitchen	2012	7,324		27.5	266	266	399	10
11	Sealing Coating	2012	2,200		27.5	80	80	120	11
12	Replacement of Fogged Windows	2012	4,490		27.5	163	163	245	12
13	Masonry work to Building	2012	43,000		27.5	1,564	1,564	2,346	13
14	2nd Floor remodeling to Bookeeping & Therapy Rooms	2013	199,483		27.5	3,627	3,627	3,267	14
15	Remodeling to thre 2nd floor Bathroom	2013	11,044		27.5	200	200	200	15
16	Upgrade the Sprinkler System	2013	13,935		27.5	253	253	253	16
17	Etectrical work in the Boiler Room	2013	4,559		27.5	83	83	83	17
18	Chiller Repairs	2013	125,701		27.5	2,285	2,285	2,285	18
19	Remodeling to the Fire Dampers	2013	42,683		27.5	776	776	776	19
20	Repairs Transformer	2013	18,519		27.5	337	337	337	20
21	First Floor Dining Room - Electrical, Tile, Paint etc	2013	182,195		27.5	3,313	3,313	3,313	21
22	Administrative Office Remodeling	2013	10,387		27.5	189	189	189	22
23	Parking Lot Resurface and Stripe	2013	64,000		15	2,133	2,133	2,133	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,067,391	\$		\$ 291,701	\$ 291,701	\$ 5,186,624	34

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

Facility Name & ID Number Lee Manor

# 0024356

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	<b>Totals from Page 12D, Carried Forward</b>		\$ 10,067,391	\$		\$ 291,701	\$ 291,701	\$ 5,186,624	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	<b>Current Booked Depreciation</b>			43,962			(43,962)		32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,067,391	\$ 43,962		\$ 291,701	\$ 247,739	\$ 5,186,624	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 382,251	\$ 59,508	\$ 59,508	\$	5-15 yrs	\$ 295,538	71
72	Current Year Purchases	82,779	7,765	7,765		5-7 yrs.	7,765	72
73	Fully Depreciated Assets	313,656				5-15 yrs	313,656	73
74								74
75	TOTALS	\$ 778,686	\$ 67,273	\$ 67,273	\$		\$ 616,959	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	Bus	2000 Ford Bus	2007	\$ 24,501	\$	\$	\$	4	\$ 24,501	76
77	Van	E-150 Ford Wheelchair Van	2012	36,923	9,231	9,231		4	23,078	77
78										78
79										79
80	TOTALS			\$ 61,424	\$ 9,231	\$ 9,231	\$		\$ 47,579	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)	\$ 11,180,901	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 120,466	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 368,205	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 247,739	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,851,162	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.

Facility Name & ID Number Lee Manor

# 0024356

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	Parking Lot		N/A		6,000			6
7	TOTAL				\$ 6,000			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 \$ N/A

13. \_\_\_\_\_ /2015 \$ N/A

14. \_\_\_\_\_ /2016 \$ N/A

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 N/A

by the length of the lease N/A.

9. Option to Buy:  YES  NO Terms: N/A \*

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

15. Is Movable equipment rental included in building rental?  YES  NO

16. Rental Amount for movable equipment: \$ 93,659 Description: \$480 Water Soft, \$245 Postage Mach, \$12,150, Copier, \$80,784 Medical Equip

(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	N/A				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.

**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides.</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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	L10A,C1	6632	hrs	\$ 277,740	35	\$ 2,352	\$	6,667	\$ 280,092	1
2	Licensed Speech and Language Development Therapist	L10A,C1	3727	hrs	90,159	173	12,850		3,900	103,009	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	L10A,C1	11644	hrs	460,769	147	8,533	19,506	11,791	488,808	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	L39,C2		# of prescrpts				544,738		544,738	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	L10A , C3				361	23,465		361	23,465	12
13	Other (specify): <u>Dialysis</u>	L39,C3					961			961	13
14	TOTAL				\$ 828,668	716	\$ 48,161	\$ 564,244	22,719	\$ 1,441,073	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.

Facility Name & ID Number Lee Manor# 0024356Report Period Beginning: 01/01/13

Ending:

12/31/13

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 22,830	\$ 919,500	1
2	Cash-Patient Deposits	93,666	93,666	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (633,225) )	4,610,185	4,610,185	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	340,777	367,871	6
7	Other Prepaid Expenses	16,367	16,367	7
8	Accounts Receivable (owners or related parties)	1,439,356	(7,397)	8
9	Other(specify): <u>See SCH17C</u>	33,978	1,718,222	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 6,557,159	\$ 7,718,414	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		7,556,790	14
15	Leasehold Improvements, at Historical Cost	1,537,955	2,510,601	15
16	Equipment, at Historical Cost	834,698	840,110	16
17	Accumulated Depreciation (book methods)	(1,244,674)	(5,851,162)	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 (spec <u>Loan Cost Amort</u> )		190,107	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,127,979	\$ 5,519,846	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,685,138	\$ 13,238,260	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 730,021	\$ 740,742	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	231,727	231,727	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	745,846	745,846	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		502,147	32
33	Accrued Interest Payable		34,899	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See SCH17C</u>	1,895,144	1,895,144	36
37	<u>Due To Related Parties</u>	1,204	1,204	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,603,942	\$ 4,151,709	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	1,050,386	1,050,386	39
40	Mortgage Payable		13,017,155	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,050,386	\$ 14,067,541	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,654,328	\$ 18,219,250	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,030,810	\$ (4,980,990)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,685,138	\$ 13,238,260	48

\*(See instructions.)

Lee Manor  
0024356  
12/31/13

Schedule 17C

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Escrow Real Estate Taxes		
Payroll Advance	7,400	7,400
Due From Residents	2,762	2,762
Other Receivables	11,319	11,319
Refund Clearing	7,020	7,020
Payroll Clearing	5,477	5,477
Prepaid Insurance Premium		37,713
Prepaid Property Ins. Escrow		18,850
Pepaid Property Tax Escrow		267,807
Reserve-Non Critical Repairs		1,135,429
Reserve-Capital Replacement		224,445
	33,978	1,718,222

C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued Expenses	52,626	52,626
Due to Third Party Payor	1,303,236	1,303,236
Due to PA Audit Settlement	165,797	165,797
Due to/From BCBS	177	177
Accrued IDPA Assessment	378	378
Accrued 401(K) Matching	48,980	48,980
401K Withholding		
Sales Tax Pyable	(120)	(120)

State Corp. Income Tax		
Professional Liability Insurance	324,070	324,070
	.	
	<u>1,895,144</u>	<u>1,895,144</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ 2,974,706	1
2	Restatements (describe):		2
3	<b>Rounding</b>	(2)	3
4	<b>Additional Depreciation Expense Prior Year</b>	(27,000)	4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ 2,947,704	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	323,106	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	(240,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 83,106	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20	<b>Rounding</b>		20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 3,030,810	24 *

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 17,291,453	1
2	Discounts and Allowances for all Levels	(1,815,913)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 15,475,540</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,197,245	6
7	Oxygen	160,385	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,357,630</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,696	13
14	Non-Patient Meals	706	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	387,449	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	102	19
20	Radiology and X-Ray	5,201	20
21	Other Medical Services	20,246	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 416,400</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	3,283	24
25	Interest and Other Investment Income***	5,546	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 8,829</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Vending Income</b>	165	28
28a	<b>Other Income</b>	11,563	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 11,728</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 18,270,127</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,331,154	31
32	Health Care	7,473,749	32
33	General Administration	3,442,245	33
<b>B. Capital Expense</b>			
34	Ownership	2,778,403	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,308,383	35
36	Provider Participation Fee	613,087	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 17,947,021</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>323,106</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 323,106</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,972,391	44
45	Private Pay - Net Inpatient Revenue	2,115,434	45
46	Medicare - Net Inpatient Revenue	3,064,050	46
47	Other-(specify)	323,665	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 15,475,540</b>	<b>49</b>

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? YES 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.

Facility Name & ID Number Lee Manor

# 0024356

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	1,752	2,125	\$ 92,648	\$ 43.60	1
2	Assistant Director of Nursing	1,648	2,056	73,199	35.60	2
3	Registered Nurses	69,446	78,415	2,321,538	29.61	3
4	Licensed Practical Nurses	12,013	14,226	263,038	18.49	4
5	CNAs & Orderlies	165,918	180,901	2,030,445	11.22	5
6	CNA Trainees					6
7	Licensed Therapist	20,530	22,003	828,668	37.66	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,158	7,571	86,261	11.39	10
11	Social Service Workers	8,289	8,871	143,107	16.13	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	39,125	42,576	446,457	10.49	15
16	Dishwashers					16
17	Maintenance Workers	9,321	10,045	140,399	13.98	17
18	Housekeepers	41,677	45,678	429,726	9.41	18
19	Laundry	10,055	11,092	96,936	8.74	19
20	Administrator	1,864	2,160	92,377	42.77	20
21	Assistant Administrator	1,960	2,080	75,265	36.19	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,977	27,595	531,648	19.27	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	4,778	5,306	77,017	14.52	31
32	Other Health C: <u>SCH20A</u>	29,425	32,688	836,156	25.58	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	449,936	495,388	\$ 8,564,885 *	\$ 17.29	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	305	\$ 13,268	C1,L3	35
36	Medical Director	Monthly	40,500	C9,L3	36
37	Medical Records Consultant	96	4,608	C10,L3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,398	C10,L3	39
40	Physical Therapy Consultant	Monthly	72,179	C10a,L3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	52	2,652	C11,L3	44
45	Social Service Consultant	39	2,364	C12, L2	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	14,060	C10,L3	46
47	<u>Religious</u>	9	450	C11,L3	47
48					48
49	TOTAL (lines 35 - 48)	501	\$ 166,479		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	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

Lee Manor  
0024356  
12/31/13

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Nurse Supv	2,998	3,318	97,970	29.53
MDS Coordinator	8,234	9,516	287,685	30.23
Nursing Admin	6,809	7,494	208,027	27.76
Rehab Director	1,999	2,250	105,937	47.08
Restorative Aide	9,385	10,110	136,537	13.51
Total	29,425	32,688	836,156	25.58

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
William McNiff	Administrator	0	\$ 92,377	Workers' Compensation Insurance	\$ 206,174	IDPH License Fee	\$ 1,990		
Mark Hocuk	Assist. Admin	0	75,265	Unemployment Compensation Insurance	69,167	Advertising: Employee Recruitment	28,984		
				FICA Taxes	646,706	Health Care Worker Background Check	2,711		
				Employee Health Insurance	314,455	(Indicate # of checks performed <u>90</u> )			
				Employee Meals	58,400	Patient Background Checks	460		
				Illinois Municipal Retirement Fund (IMRF)*		IL Council Long Term Care	27,300		
				401 K Contributions	44,494	Miscellaneous Licenses	3,566		
				Uniforms		Miscellaneous Subscriptions	6,469		
				Other Employee Benefits	40,811	Miscellaneous Dues	1,839		
				Life Insurance	21,288	Less COPE from IL Council of LTC	(9,009)		
				Employee Sick	(8,335)	Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
\$ 167,642				\$ 1,393,160		\$ 68,450			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Management Fees			\$ 498,696	N/A		\$	Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense		8,660
\$ 498,696				\$			See Attach Schedule		
C. Professional Services							Entertainment Expense		
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)		
Ilirian Cobo	Medicaid Consulting		\$ 1,094				TOTAL		
Mueller & Company LLP	401 K Audit		10,000				\$ 8,660		
Innovation LTC Solution	Billing for Oxygen		23,889						
McGladrey & Pullen	Accounting		42,432						
Michael G. Kaplan	Accounting		22,000						
Ronald Cournaya	Financial Consulting		5,000						
AHACPA	HUD Accounting		300						
Hamilton Thies Lorch & Hagneil	Legal		6,986						
Poinselli Shaughart	Legal		15,312						
Anthony's Mobile Fingerprinting	Fingerprinting		1,495						
Rolf Goffman Martin Lang	HUD Filing		15,045						
See Schedule 21A			108,282						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)									
\$ 251,835									

\* Attach copy of IMRF notifications

\*\*See instructions.

Lee Manor  
 Provider #: 0024356  
 01/01/13 to 12/31/13

Schedule 21A

XIX. SUPPORT SCHEDULE  
 C. Professional Services

Life Safety Resources, LLC	Life Safety	5,654
Kamensky Rubenstein Hochman Delott	Guardianship Services	4,211
Ensign Consulting	IT Consulting	3,360
Personnel Planners	Unemployment	1,469
LPC Healthcare Recruiting Solutions	Recruitment Therapy	9,600
Law Office of Steve Sher	HUD Work	1,026
Marketscout Corporation	Insurance Services	6,464
AGA World Partners	IT Consulting	7,400
Michael G. Kaplan	Financial Consulting	5,000
Fidelity Investment Institution	401K Administration	4,750
Alpha Review Corporation	Workers Comp. Claim	172
Bridge Point Technologies	IT Consulting	1,135
Weinstein & Zimmerman	Appraisal	4,500
RUXPERTS	Pharmacy Review	500
Automatic Data Processing	Payroll Processing	28,503
Wescom Solutions	Accounting System	20,007
Medifax - EDI LLC	Medicare Billing	1,279
E-Health Data	Software Program	2,300
Nebo System, Inc	Medicare Billing	200
Computriton	Software Program	519
Direct Supply	Maint Log System	233
Total for Schedule 21A		<u>108,282</u>
Total Per Schedule 3 Line 19 Column 3		251,835
To disallow out of Period Legal Fees		(4,585)
To disallow non-allowable Prof Fees -Other		0

Total Per Schedule 3 Line 19 Column 8

247,250

Lee Manor  
 Provider #: 0024356  
 01/01/13 to 12/31/13

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
03/19/13	APIC	Infection Prevention	E.Plodzien, J.Csbrerz	DON, Nursing
03/05/13	CMI Education Institute	Brain Injury Rehab	Darryl Jenkins	Therapy
09/30/13	Credit card payment - MH 9/18	LTC Convention	B.McNiff, M.Hocuk	Administrator
06/30/13	Credit card payments - BM 06/19	Managed Care	B.McNiff, M.Hocuk, Ellyn & Samant	Administrator
06/30/13	Credit card payments - BM 06/27	Convention	B McNiff	Administrator
04/30/13	Credit card payments - CP 04/24	RUGS	Emy Plodzien	DON
07/31/13	Credit card payments - CP 07/23	RUGS	J.Ortega, Dominic & Rolla	Therapy
04/29/13	Cross Country Education	Brain Injury Rehab	D.George	Therapy
06/26/13	Cross Country Education	Brain Injury	T.Nolan	Therapy
09/13/13	Cross Country Education	Eval & Intervention of Shoulder Complex Pathologies	T.Nolan	Therapy
04/01/13	Cross Country Education	Stroke Rehab	T.Nolan	Therapy
09/20/13	Cynthia Chow & Associates	The New Norm! Expand Your Capacities	M.Sanchez, SH.Brinkman	Dietary
02/27/13	Health Ed	Adult Neurogenics	M.Mendoza	
08/19/13	IAPA	2013 IAPA CONFERNEC	J.Vazquez	Activity
08/19/13	IAPA	2013 IAPA CONFERENC	A.Arizmendi	Activity
10/17/13	IAPA	Leadership Education for Activity Professionals	J.Vazquez	Activity

09/30/13	IBP	Seminar Deepa 10/15	D.George	Therapy
01/08/13	Illinois Council	Corporate Compliance	M.Hocuk, E.Plodzien, Z.Engracia, K	Administrator, DON Cont
01/02/13	Illinois Council	2013 Seminar Rugs	E.Plodzien, J.Csbrerz, H.Reyes, D.	DON , Nursing
07/26/13	Illinois Council	Managed Care	M.Hocuk, M.Kaplan	Administrator, Administra
09/09/13	Illinois Council	Update to the HIPAA Rule	E.Plodzien, S.Sanchez	DON, Nursing
07/18/13	Illinois Council	Medicaid Rug 48	J.Vazquez, A.Arizmendi, R.Silo, D.Tad-y, I.Dunn, D.Josaiah	Nursing
04/10/13	Illinois Council	Conquering the Readmission Challenge	K.Hansen ,E.Plodzien	DON, Nursing
02/13/13	Illinois Council	New OBRA Guidelines on End -of-Life Care	K.Hansen	Nursing
01/23/13	INR	Emotional Control	D.George	Therapy
07/18/13	INR	Emotional Control	Mary Ann Cruz	Therapy
10/17/13	INR	Viruses And Germs	Mary Ann Cruz	Therapy
09/22/13	INR	Viruses And Germs	D.George	Therapy
12/30/13	INR	Understanding Dementia	D.George	Therapy
12/01/13	INR	Understanding Dementia	C. Thomas	Therapy
02/06/13	Institute For Brain Potential	Food For Thought	Mary Ann Cruz	Therapy
08/22/13	James Rybicki	Treatment of low back	J.Rybicki	Therapy
07/18/13	PESI HealthCare	Gluten-Related Disor	C. Thomas	Therapy
07/10/13	PESI HealthCare	Current Management Strategies for Neuromuscular&Neurodegenerative Disorders	C. Thomas	Therapy
09/26/13	PESI HealthCare	Advances in Orthopaedic Care	C. Thomas	Therapy
08/06/13	PESI HealthCare	Mastering Lab Interpretation & The Implications for Patient Care	SH.Brinkman	Nursing

02/27/13	Therapists Training Therapists	Tests And Measures in Rehabilitation Settings	D.Jenkins	Therapy
		Refunds from Cancelled Seminars		
<b>TOTAL</b>				

LOCATION	FEE
Naperville,IL	130.00
Skokie,IL	189.99
Springfield,IL	795.00
Northwestern University Feinberg School of	444.00
Elk Grove Village, IL	299.00
Skokie,IL	105.00
Skokie,IL	794.00
Schaumburg,IL	199.00
Schaumburg,IL	189.00
Schaumburg,IL	189.00
Lombard,IL	179.00
Chicago Marriott O'Hare	240.00
Schaumburg,IL	229.00
Arlington Heights,IL	250.00
Arlington Heights,IL	200.00
Arlington Heights,IL	125.00

Skokie,IL	79.00
Skokie,IL	525.00
Skokie,IL	750.00
Skokie,IL	210.00
Skokie,IL	210.00
Skokie,IL	1,485.00
Skokie,IL	330.00
Skokie,IL	105.00
Schaumburg,IL	81.00
Schaumburg,IL	81.00
Schaumburg,IL	81.00
Skokie,IL	81.00
Skokie,IL	81.00
Naperville,IL	81.00
Lombard,IL	79.00
Schaumburg,IL	209.00
Lisle,IL	195.94
Arlington Heights,IL	179.99
Lisle,IL	179.99
Lisle,IL	199.99

Schaumburg.IL	169.00
	(1,290.00)
	<b>\$ 8,659.90</b>

Lee Manor  
 Provider #: 0024356  
 01/01/13 to 12/31/13

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS	LOCATION	FEE
02/25/13	NEPA	Books	N/A	N/A	N/A	252.20
2/28/136	William McNiff	License	N/A	N/A	N/A	325.00
03/04/13	Chester a Plodzien	Books	N/A	N/A	N/A	30.00
04/01/13	Wescom Solutions	Computer In-service	N/A	N/A	N/A	437.50
04/24/13	Illinois Health Care Association	NHA Licensing Exam				345.00
04/30/13	Continental Testing	Administrator Review Class				268.00
04/25/13	INR	Continuing Education Class				82.00
05/31/13	Mark Houk	License	Mark Houk	Administrator	N/A	350.00
06/30/13	William McNiff	Renewal Course	William McNiff	Administrator	N/A	72.00
08/29/13	William McNiff	Renewal Course	William McNiff	Administrator	N/A	75.00
11/08/13	Fox Valley Fire & Safety	Fire Safety In-service	N/A	N/A	N/A	1,700.00
11/30/13	Mark Houk	Continuing Education Class	N/A	N/A	N/A	234.23
12/12/13	Muscle Energy Tech	Still Water - Continuing Education	N/A	N/A	N/A	386.25
12/01/13	North American Seminars, Inc	Geriatric Exercise - Continuing Education	N/A	N/A	N/A	425.00
12/31/13	Chester a Plodzien	Class - MDS In-service	N/A	N/A	N/A	1,100.00
TOTAL						\$ 6,082.18





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		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3										N/A		
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Lee Manor

# 0024356

Report Period Beginning: 01/01/13

Ending: 12/31/13

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC - \$ 27,300
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5.33 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 98,243 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 613,087  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 58,400 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 706
- (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? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	446,457	126,968	13,268	586,693	0	586,693	0	586,693
2. Food Purchase	0	500,256	0	500,256	0	500,256	-2,761	497,495
3. Housekeeping	429,726	58,281	50,416	538,423	0	538,423	0	538,423
4. Laundry	96,936	69,960	0	166,896	0	166,896	0	166,896
5. Heat and Other Utilities	0	0	234,208	234,208	0	234,208	0	234,208
6. Maintenance	140,399	22,712	141,567	304,678	0	304,678	0	304,678
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,113,518	778,177	439,459	2,331,154	0	2,331,154	-2,761	2,328,393
9. Medical Director	0	0	40,500	40,500	0	40,500	0	40,500
10. Nursing & Medical Records	5,694,041	435,676	35,066	6,164,783	0	6,164,783	0	6,164,783
10a. Therapy	828,668	19,506	119,379	967,553	0	967,553	0	967,553
11. Activities	86,261	49,603	3,102	138,966	0	138,966	0	138,966
12. Social Services	143,107	0	2,364	145,471	0	145,471	0	145,471
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	16,476	16,476	0	16,476	0	16,476
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,752,077	504,785	216,887	7,473,749	0	7,473,749	0	7,473,749
17. Administrative	167,642	0	498,696	666,338	0	666,338	-254,256	412,082
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	251,835	251,835	0	251,835	-4,585	247,250
20. Fees, Subscriptions & Promotion	0	0	78,141	78,141	0	78,141	-9,691	68,450
21. Clerical & General Office	531,648	68,948	47,678	648,274	0	648,274	-5,217	643,057
22. Employee Benefits & Payroll	0	0	1,393,160	1,393,160	0	1,393,160	0	1,393,160
23. Inservice Training & Education	0	0	6,082	6,082	0	6,082	0	6,082
24. Travel and Seminar	0	0	8,660	8,660	0	8,660	0	8,660
25. Other Admin. Staff Trans	0	0	27,628	27,628	0	27,628	0	27,628
26. Insurance-Prop.Liab.Malpractice	0	0	362,127	362,127	0	362,127	108,981	471,108
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	699,290	68,948	2,674,007	3,442,245	0	3,442,245	-164,768	3,277,477
29. Total General Administrative	8,564,885	1,351,910	3,330,353	13,247,148	0	13,247,148	-167,529	13,079,619
30. Depreciation	0	0	120,466	120,466	0	120,466	247,739	368,205
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	38,278	38,278	0	38,278	420,493	458,771
33. Real Estate	0	0	0	0	0	0	471,181	471,181

34. Rent - Facility & Grounds	0	0	2,526,000	2,526,000	0	2,526,000	-2,520,000	6,000
35. Rent - Equipment & Vehicles	0	0	93,659	93,659	0	93,659	0	93,659
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	2,778,403	2,778,403	0	2,778,403	-1,380,587	1,397,816
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	544,738	961	545,699	0	545,699	0	545,699
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Other (specify):*	0	0	613,087	613,087	0	613,087	0	613,087
43. Other (specify):*	0	0	762,684	762,684	0	762,684	-762,684	0
44. Total Special Cost Ce	0	544,738	1,376,732	1,921,470	0	1,921,470	-762,684	1,158,786
45. Grand Total	8,564,885	1,896,648	7,485,488	17,947,021	0	17,947,021	-2,310,800	15,636,221

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	22,830	919,500
2. Cash - Patient Deposits	93,666	93,666
3. Accounts & Notes Recievable	4,610,185	4,610,185
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	340,777	367,871
7. Other Prepaid Expenses	16,367	16,367
8. Accounts Receivable-Owner/Related Party	1,439,356	-7,397
9. Other (specify):	33,978	1,718,222
10. Total current assets	6,557,159	7,718,414
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	273,400
14. Buildings, at Historical Cost	0	7,556,790
15. Leasehold Improvements, Historical Cost	1,537,955	2,510,601
16. Equipment, at Historical Cost	834,698	840,110
17. Accumulated Depreciation (book methods)	-1,244,674	-5,851,162
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	190,107
23. other (specify):	0	0
24. Total Long-Term Assets	1,127,979	5,519,846
25. Total Assets	7,685,138	13,238,260
CURRENT LIABILITIES		
26. Accounts Payable	730,021	740,742
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	231,727	231,727
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	745,846	745,846
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	502,147
33. Accrued Interest Payable	0	34,899
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,895,144	1,895,144

37. Other Current Liabilities (specify):	1,204	1,204
38. Total Current Liabilities	3,603,942	4,151,709
LONG TERM LIABILITES		
39. Long-Term Notes Payable	1,050,386	1,050,386
40. Mortgage Payable	0	13,017,155
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	1,050,386	14,067,541
46. Total Liabilities	4,654,328	18,219,250
47. Total Equity	3,030,810	-4,980,990
48. Total Liabilities and Equity	7,685,138	13,238,260

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	17,291,453
2. Discounts and Allowances for all Levels	-1,815,913
Subtotal - Inpatient Care	15,475,540
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,197,245
7. Oxygen	160,385
Subtotal - Anciliary Revenue	2,357,630
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	2,696
14. Non-Patient Meals	706
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	387,449
18. Sale of Supplies to Non-Patients	0
19. Laboratory	102
20. Radiology and X-Ray	5,201
21. Other Medical Services	20,246
22. Laundry	0
Subtotal - Other Operating Revenue	416,400
24. Contributions	3,283
25. Interest and Other Investments Income	5,546
Subtotal - Non-Operating Revenue	8,829
27. Other Revenue (specify):	165
28. Other Revenue (specify):	11,563
Subtotal - Other Revenue	11,728
30. Total Revenue	18,270,127
31. General Services	2,331,154
32. Health Care	7,473,749
33. General Administration	3,442,245
34. Ownership	2,778,403

35. Special Cost Centers	1,308,383
35. Provider Participation Fee	613,087
37. Other	0
40. Total Expenses	17,947,021
41. Income Before Income Taxes	323,106
42. Income Taxes	0
43. Net Income or Loss for the Year	323,106