

		FOR BHF USE					

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2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0041285</u></p> <p>Facility Name: <u>Meadowbrook Manor-Naperville</u></p> <p>Address: <u>720 Raymond Drive</u> <u>Naperville</u> <u>60563</u> Number City Zip Code</p> <p>County: <u>DuPage</u></p> <p>Telephone Number: <u>(630) 355-0220</u> Fax # <u>(630) 717-5180</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>02/09/1996</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Allan S. Gabrys</u> Telephone Number: <u>331-472-4500</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/13</u> to <u>12/31/13</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) <u>Allan S. Gabrys</u> (Title) <u>Chief Financial Officer</u></td> </tr> <tr> <td style="width:15%; padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____</td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Allan S. Gabrys</u> (Title) <u>Chief Financial Officer</u>	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Allan S. Gabrys</u> (Title) <u>Chief Financial Officer</u>							
Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____							

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285 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	245	Skilled (SNF)	245	89,425	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	245	TOTALS	245	89,425	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	62,591	9,274	14,079	85,944	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	62,591	9,274	14,079	85,944	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.11%

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 02/09/1996

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

YES Date 02/09/1996 NO

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

YES NO If YES, enter number of beds certified 245 and days of care provided 9,146

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

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

Facility Name & ID Number

Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	497,740	59,445	18,923	576,108		576,108	576,108			1
2	Food Purchase		514,824		514,824		514,824	1,654	516,478		2
3	Housekeeping	293,279	82,592		375,871		375,871	569	376,440		3
4	Laundry	113,940	55,957		169,897		169,897		169,897		4
5	Heat and Other Utilities			277,561	277,561		277,561	3,573	281,134		5
6	Maintenance	132,564	26,886	188,069	347,519		347,519	71,698	419,217		6
7	Other (specify):*										7
8	TOTAL General Services	1,037,523	739,704	484,553	2,261,780		2,261,780	77,494	2,339,274		8
	B. Health Care and Programs										
9	Medical Director			27,500	27,500		27,500	27,128	54,628		9
10	Nursing and Medical Records	5,541,425	399,823	39,260	5,980,508		5,980,508	18,500	5,999,008		10
10a	Therapy	948,246	10,279	11,290	969,815		969,815		969,815		10a
11	Activities	244,673	13,956	2,496	261,125		261,125		261,125		11
12	Social Services	117,118	246	1,418	118,782		118,782	25,722	144,504		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,851,462	424,304	81,964	7,357,730		7,357,730	71,350	7,429,080		16
	C. General Administration										
17	Administrative	83,641		1,300,028	1,383,669		1,383,669	(1,160,685)	222,984		17
18	Directors Fees										18
19	Professional Services			227,896	227,896		227,896	29,451	257,347		19
20	Dues, Fees, Subscriptions & Promotions			41,861	41,861		41,861	(559)	41,302		20
21	Clerical & General Office Expenses	291,944	40,619	67,592	400,155		400,155	341,958	742,113		21
22	Employee Benefits & Payroll Taxes			1,386,825	1,386,825		1,386,825		1,386,825		22
23	Inservice Training & Education			4,073	4,073		4,073	191	4,264		23
24	Travel and Seminar			2,379	2,379		2,379	89	2,468		24
25	Other Admin. Staff Transportation			4,410	4,410		4,410	7,959	12,369		25
26	Insurance-Prop.Liab.Malpractice			199,144	199,144		199,144	96,322	295,466		26
27	Other (specify):*							101,743	101,743		27
28	TOTAL General Administration	375,585	40,619	3,234,208	3,650,412		3,650,412	(583,531)	3,066,881		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,264,570	1,204,627	3,800,725	13,269,922		13,269,922	(434,687)	12,835,235		29

*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.

Facility Name & ID Number Meadowbrook Manor-Naperville

#0041285

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			169,884	169,884		169,884	279,470	449,354			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			14,759	14,759		14,759	528,902	543,661			32
33	Real Estate Taxes							234,536	234,536			33
34	Rent-Facility & Grounds			1,344,000	1,344,000		1,344,000	(1,244,665)	99,335			34
35	Rent-Equipment & Vehicles			139,311	139,311		139,311	13,234	152,545			35
36	Other (specify):*											36
37	TOTAL Ownership			1,667,954	1,667,954		1,667,954	(188,523)	1,479,431			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			16,023	16,023		16,023		16,023			38
39	Ancillary Service Centers	115,342	409,107	11,200	535,649		535,649		535,649			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			598,050	598,050		598,050		598,050			42
43	Other (specify):* Non-Allowable Co			921,176	921,176		921,176	(921,176)				43
44	TOTAL Special Cost Centers	115,342	409,107	1,546,449	2,070,898		2,070,898	(921,176)	1,149,722			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,379,912	1,613,734	7,015,128	17,008,774		17,008,774	(1,544,386)	15,464,388			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 Meadowbrook Manor-Naperville

0041285

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	(1,656)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,036)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(2,290)	30		9
10	Interest and Other Investment Income	(31,391)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,197)	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	(11,645)	43		18
19	Entertainment				19
20	Contributions	(450)	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	(805,248)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(22,160)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch5A	(95,113)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (981,186)		\$	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)	(563,200)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (563,200)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,544,386)		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.		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

Meadowbrook Manor-Naperville

ID# 0041285

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
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	Total		0	49

Meadowbrook Manor-Naperville

0041285

12/31/13

Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL

NON-ALLOWABLE EXPENSES

LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow COPE Fees	(8,344)	20
To disallow Consolidated Billing Services	(14,752)	43
To disallow Marketing Expenses	(16,367)	43
To disallow Patient Clothing	(900)	43
To disallow X-Ray expense	(21,289)	43
To disallow Lab expense	(6,751)	43
To disallow Employee Gifts	(6,019)	43
To disallow Physicians Gifts	(590)	43
To disallow Resident Gifts	(3,772)	43
To offset Miscellaneous Income	0	21
To offset Vending Income	0	1
To disallow out of period legal fees	(6,229)	19
To disallow collection fees	(10,100)	19

Total

(95,113)

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 % See Sch 6A	Name	City	Name	City	Type of Business
See Schedule 6A		Butterfield Health Care VII, LLC d/b/a Meadowbrook Manor of LaGrange	LaGrange	J&D Partners, LP	Bolingbrook	Lessor
				MMN Partners, LP	Naperville	Lessor
				Butterfield Health		
		Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Bolingbrook	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
				Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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	19 Professional Fees	\$	MML Properties, LLC	100.00%	\$ 15,048	\$ 15,048	1
2	V	21 Clerical & General Office exp.		MML Properties, LLC	100.00%	67	67	2
3	V	26 Insurance-Prop., Liab., Malpr.		MML Properties, LLC	100.00%	95,955	95,955	3
4	V	30 Depreciation		MML Properties, LLC	100.00%	273,364	273,364	4
5	V	32 Interest Expense		MML Properties, LLC	100.00%	(347)	(347)	5
6	V	32 Interest Expense		MML Properties, LLC	100.00%	557,269	557,269	6
7	V	32 Amort of Mortgage Cost		MML Properties, LLC	100.00%	3,371	3,371	7
8	V	33 Real Estate Taxes		MML Properties, LLC	100.00%	234,536	234,536	8
9	V	34 Rent	1,344,000	MML Properties, LLC	100.00%		(1,344,000)	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,344,000			\$ 1,179,263	\$ * (164,737)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 3,310	\$ 3,310
16	V	3 Housekeeping		Butterfield Health Care Group, Inc.	100.00%	569	569
17	V	5 Utilities		Butterfield Health Care Group, Inc.	100.00%	3,573	3,573
18	V	6 Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	71,698	71,698
19	V	9 Medical Director		Butterfield Health Care Group, Inc.	100.00%	27,128	27,128
20	V	11 Nursing		Butterfield Health Care Group, Inc.	100.00%	18,500	18,500
21	V	12 Social Services		Butterfield Health Care Group, Inc.	100.00%	25,722	25,722
22	V	17 Administrative Costs	1,300,028	Butterfield Health Care Group, Inc.	100.00%	139,343	(1,160,685)
23	V	19 Professional Services		Butterfield Health Care Group, Inc.	100.00%	30,732	30,732
24	V	20 Dues, Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	7,785	7,785
25	V	21 Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	341,891	341,891
26	V	23 Training & Education		Butterfield Health Care Group, Inc.	100.00%	191	191
27	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	89	89
28	V	25 Auto Expense		Butterfield Health Care Group, Inc.	100.00%	7,959	7,959
29	V	26 Insurance		Butterfield Health Care Group, Inc.	100.00%	367	367
30	V	27 Employee Benefits General & Admin.		Butterfield Health Care Group, Inc.	100.00%	101,743	101,743
31	V	30 Depreciation		Butterfield Health Care Group, Inc.	100.00%	8,396	8,396
32	V	32 Interest		Butterfield Health Care Group, Inc.	100.00%		
33	V	34 Rent Building		Butterfield Health Care Group, Inc.	100.00%	99,335	99,335
34	V	35 Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	13,234	13,234
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,300,028			\$ 901,565	\$ * (398,463)

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

Butterfield Health Care II, Inc.
D/B/A Meadowbrook Manor of Naperville
Provider # 0041285
12/31/13

Schedule 6A

VII. Section A. - Related Parties - Column 1 (Owners)

<u>Name</u>	<u>Ownership %</u>
RBJ Investments, LP	25.00%
Jafari Family LLC	25.00%
Louis William Dimas Family Limited Partnership	15.00%
Vangel Family Investments, LLP	25.00%
Christopher Vangel Descendant's GST Exempt Trust U/A D 6/21/99	5.00%
Katherine Hocuk Descendant's GST Exempt Trust U/A D 6/21/99	5.00%
	<u>100.00%</u>

Facility Name & ID Number Meadowbrook Manor-Naperville # 0041285 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	Christopher Vangel	Operating Supvsr.	Administrative	5.00	109,569	8	20.00	Mgt Salaries	\$ 34,981	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	84,331	2	5.00	Mgt Salaries	18,770	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	137,760	2	5.00	Mgt Salaries	79,732	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	59,625	2	5.00	Mgt Salaries	5,860	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	46,872	10	25.00	Medical Director	27,128	9(7)	5
6	Dorothy Vangel	Operating Supvsr.	Administrative	12.50	51,900	0	0.00	N/A		N/A	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 166,471		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 Meadowbrook Manor-Naperville

0041285

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 Butterfield Health Care Group, Inc.
 Street Address 640 North River Road Suite 106
 City / State / Zip Code Naperville, IL. 60563
 Phone Number (331) 472-4500
 Fax Number (331) 472-4510

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	2	Food	Resident Days	234,437	3	\$ 9,029	\$ 85,944	\$ 3,310	1	
2	3	Housekeeping	Resident Days	234,437	3	1,553	85,944	569	2	
3	5	Utilities	Resident Days	234,437	3	9,747	85,944	3,573	3	
4	6	Repairs & Maintenance	Resident Days	234,437	3	195,577	172,682	85,944	71,698	4
5	9	Medical Director	Resident Days	234,437	3	74,000	85,944	27,128	5	
6	11	Nursing	Resident Days	234,437	3	50,463	50,463	85,944	18,500	6
7	12	Social Services	Resident Days	234,437	3	70,163	70,163	85,944	25,722	7
8	17	Administrative Costs	Resident Days	234,437	3	380,098	380,098	85,944	139,343	8
9	19	Professional Services	Resident Days	234,437	3	83,831	85,944	30,732	9	
10	20	Dues, Fees & Subscriptions	Resident Days	234,437	3	21,237	85,944	7,785	10	
11	21	Clerical & General Office exp.	Resident Days	234,437	3	932,605	816,783	85,944	341,891	11
12	23	Training & Education	Resident Days	234,437	3	520	85,944	191	12	
13	24	Travel & Seminar	Resident Days	234,437	3	244	85,944	89	13	
14	25	Auto Expense	Resident Days	234,437	3	21,710	85,944	7,959	14	
15	26	Insurance	Resident Days	234,437	3	1,000	85,944	367	15	
16	27	Employee Benefits General & Admin.	Resident Days	234,437	3	277,533	85,944	101,743	16	
17	30	Depreciation	Resident Days	234,437	3	22,902	85,944	8,396	17	
18	32	Interest	Resident Days	234,437	3		85,944	0	18	
19	34	Rent Building	Resident Days	234,437	3	270,965	85,944	99,335	19	
20	35	Equipment Rental	Resident Days	234,437	3	36,099	85,944	13,234	20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS				\$ 2,459,276	\$ 1,490,189		\$ 901,565	25	

Facility Name & ID Number

Meadowbrook Manor-Naperville

0041285

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	Reporting Period Interest Expense						
		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							\$	\$			\$	1						
2	Cambridge - HUD		X	Mortgage	\$67,449.00	10/31/11	16,320,000	15,806,012	10/01/46	3.5000	556,922	2						
3			x	Amortization of Loan Cost					10/01/46	3.5000	3,371	3						
4												4						
5												5						
	Working Capital																	
6	Banco Popular		X	Working Capital	N/A	10/31/11			12/31/13	4.7500	9,244	6						
7	Omicare		X	Working Capital	\$11,750.00	3/19/09	622,625	34,014	3/20/14	5.0000	5,397	7						
8	West Suburban		x	Working Capital	N/A			1,128,156	12/31/14	3.7500	118	8						
9	TOTAL Facility Related				\$79,199.00		\$ 16,942,625	\$ 16,968,182			\$ 575,052	9						
	B. Non-Facility Related*																	
10												10						
11											Interest income offset	(31,391)	11					
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (31,391)	14						
15	TOTALS (line 9+line14)						\$ 16,942,625	\$ 16,968,182			\$ 543,661	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 Meadowbrook Manor-Naperville # 0041285 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 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1								\$			\$	1
2												2
3												3
4												4
5												5
6												6
7												7
8												8
9	TOTAL Facility Related							\$ 0	\$ 0		\$ 0	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related							\$ 0	\$ 0		\$ 0	14
15	TOTALS (line 9+line14)							\$ 0	\$ 0		\$ 0	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.)

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.			\$	<u>142,000</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>134,536</u>	2														
3. Under or (over) accrual (line 2 minus line 1).			\$	(7,464)	3														
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>242,000</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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		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 \$ _____ For _____ 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.			\$	<u>234,536</u>	7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2008	<u>224,247</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>213,619</u>	9																
	2010	<u>221,650</u>	10																
	2011	<u>231,778</u>	11																
	2012	<u>234,536</u>	12																
<u>2012 Tax Bill= 234,536</u>																			
<u>Estimated increase=1.03</u>																			
<u>Total= \$ 241,572.10</u>																			
<u>use = \$ 242,000</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 Meadowbrook Manor-Naperville COUNTY DuPage
 FACILITY IDPH LICENSE NUMBER 0041285
 CONTACT PERSON REGARDING THIS REPORT Scott Gabrys
 TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>07-14-113-001</u>	<u>Nursing Home</u>	\$ <u>234,563.02</u>	\$ <u>234,536.02</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>234,563.02</u></u>	\$ <u><u>234,536.02</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 Meadowbrook Manor-Naperville

0041285 Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 109,175 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

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: 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: N/A
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>148,410</u>	<u>1996</u>	<u>\$ 279,600</u>	1
2					2
3	TOTALS	148,410		\$ 279,600	3

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	245	1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 4,420,622	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Landscapping improvements	1996		22,797		15			22,797	9
10	Fence	1996		5,500		15			5,500	10
11	Land Improvements	1996		12,824		40	320	320	5,735	11
12	Doors	1998		5,961		20	298	298	4,917	12
13	Landscaping improvements-shrubs trees evergreen:	1998		22,729		20	1,136	1,136	17,608	13
14	Leasehold improvements-air ducts, dampers, chimney	2001		4,425		20	221	221	2,763	14
15	Electrical work - dialysis room	2005		4,024		20	201	201	2,311	15
16	Lockinvar burner	2005		3,584		20	179	179	2,061	16
17	Fence	2005		1,465		20	73	73	842	17
18	signs	2005		2,775		20	139	139	1,595	18
19	Exterior signs-electroical sork for signs	2003		1,575		20	79	79	944	19
20	Exterior signs-electroical sork for signs	2003		6,020		20	301	301	2,859	20
21	Plumbing for dialysis room	2003		5,540		10	277	277	3,321	21
22	Plumbing for dialysis room	2003		10,989		20	549	549	5,216	22
23	Install 7 doors	2003		3,433		20	172	172	1,634	23
24	Sealcoat parking lot	2003		3,000		20	150	150	1,425	24
25	Install vents in oxygen room	2003		2,061		20	103	103	1,239	25
26	Replace monitors and multiplexer for fire alarm	2003		1,890		20	94	94	1,127	26
27	Install fire alarm sensors	2003		9,517		20	476	476	4,522	27
28	Butterfly garden	2004		4,851		20	243	243	2,308	28
29	Install fence	2004		1,050		20	52	52	494	29
30	Install smoke dampers and motor:	2004		3,300		20	165	165	1,567	30
31	Install carpeting	2004		56,444		20	2,822	2,822	26,811	31
32	Install fan	2004		3,218		20	161	161	1,529	32
33	Rebuild hoe water valves	2004		1,657		20	83	83	788	33
34	Install two doors.	2004		1,312		20	66	66	627	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

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

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	Replace wiring/PC board in elevator	2005	\$ 2,895	\$	10	\$ 289	\$ 289	\$ 2,457	37
38	Furnish and install new roof exhaust fan	2005	1,995		10	200	200	1,700	38
39	Sealcoat parking lot	2005	6,765		10	676	676	5,746	39
40	Install wiring for outdoor light post	2005	3,980		10	398	398	3,383	40
41	Install 18 new fire doors	2005	6,700		10	670	670	5,695	41
42	New hot water heater	2005	66,259		10	6,626	6,626	56,321	42
43	Install new amp and transfer switch on generator	2006	3,309		10	331	331	2,482	43
44	Work laminant flooring for dining room	2006	12,206		10	1,221	1,221	9,157	44
45	Wiring for TB	2006	42,270		10	4,227	4,227	31,703	45
46	Interior signage	2006	12,436		10	1,244	1,244	9,330	46
47	Vinyl & Wood flooring & scored ceiling tile	2007	64,390		10	6,439	6,439	41,853	47
48	Purchase and installation of central A/C system	2007	73,513		10	7,351	7,351	47,782	48
49	Replacement doors	2007	2,622		10	262	262	1,703	49
50	Purchase and installation of Trane Compressor	2007	31,600		10	3,160	3,160	20,540	50
51	Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283		10	428	428	2,782	51
52	Install Cabinets & Hardware	2008	5,775		10	578	578	3,179	52
53	Repair floor drain	2008	4,975		10	498	498	2,739	53
54	Cabinets	2008	9,254		10	925	925	5,088	54
55	Countertops & Cabinets	2008	17,157		10	1,716	1,716	9,438	55
56	Electrical outlets & lighting installation	2008	2,953		10	295	295	1,623	56
57	Install doors for buffet dining & nourishment room bar	2008	3,695		10	370	370	2,035	57
58	Patio & Seating Wall	2008	7,744		10	774	774	4,257	58
59	Parking Lot & Sidewalk Repairs	2008	9,243		10	924	924	5,082	59
60	Furnish & install motor & starter for A/C system	2008	2,585		10	259	259	1,424	60
61	Repair leak in hot water storage tank	2008	2,994		10	299	299	1,645	61
62	1st floor buffet cabinets and countertops	2009	48,761		10	4,876	4,876	21,942	62
63	Counter tops and cabinets for hamilton and beauty salon	2009	4,843		10	484	484	2,178	63
64	Concrete & foundation for trash enclosure	2009	26,051		10	2,605	2,605	11,723	64
65	Electrical work beauty salon	2009	2,533		10	253	253	1,139	65
66	Canopy sprinkler	2009	7,040		10	704	704	3,168	66
67	Labor and material for repair of chiller fence	2009	2,700		10	270	270	1,215	67
68	Replace sidewalk lights	2009	2,600		10	260	260	1,170	68
69	Limestone and asphalt work for new trash enclosure	2009	8,870		20	444	444	1,998	69
70	TOTAL (lines 4 thru 69)		\$ 10,570,859	\$		\$ 305,014	\$ 305,014	\$ 4,866,839	70

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

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

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		\$ 10,570,859	\$		\$ 305,014	\$ 305,014	\$ 4,866,839	1
2	Work on temperature system	2009	2,574		10	257	257	1,157	2
3									3
4	Cabinets, Brackets & Sneezeguards for Buffet	2010	76,804		10	7,680	7,680	26,880	4
5	Install Sink	2010	5,675		10	568	568	1,988	5
6	Dialysis Remodel-Electrical,carpentry and tile	2010	20,949		10	2,095	2,095	7,332	6
7	Lounge Nourishment room-electrical	2010	3,661		10	366	366	1,281	7
8	North Wing remodel-Flooring, electrical and plumbing	2010	33,132		10	3,313	3,313	11,596	8
9	Cabinets Activity Office	2010	6,972		10	697	697	2,440	9
10	Cabinets Restorative Office	2010	6,633		10	663	663	2,321	10
11	Elevator Repairs	2010	7,376		10	738	738	2,583	11
12	Dining Room-Frame ceiling, new smoke detectors	2010	5,339		10	534	534	1,735	12
13	Corridor Remodel - Wall paper removal, Paint, Carpet	2011	85,765		10	8,577	8,577	25,731	13
14	Handrails								14
15	Common Shower Remodel - Plumbing, Tile, Ceramic Floors, and painting	2011	84,930		10	8,493	8,493	25,479	15
16									16
17	Resident Room Remodel - Ceramic Tile floor, crown mould, painting	2011	73,907		10	7,391	7,391	22,173	17
18									18
19	DON Office Remodel - New Vinyl floor, and Painting	2011	8,340		10	834	834	2,502	19
20	Private Dining Remodel - new vinyl floor and painting	2011	8,493		10	849	849	2,547	20
21	Chiller Repair	2011	3,633		10	363	363	1,089	21
22	Soffit Repair	2011	3,360		10	336	336	1,008	22
23	Installation of Build in Speaker System	2011	6,135		10	614	614	1,842	23
24	Repair to the firewall	2011	3,262		10	326	326	978	24
25	Install new Fire Dampers in Building	2012	115,487		10	11,549	11,549	17,323	25
26	Repairs to the Chiller - Compressor Fan , Coils	2013	13,354		10	668	668	668	26
27	Residents Rooms Second Floor -Painting, Stain Plumbing	2013	11,881		10	594	594	594	27
28	Lobby Renovation/Reception Area Vinyl Wallcovering	2013	4,842		10	242	242	242	28
29	Landscape around Facility -Mulch	2013	5,013		5	501	501	501	29
30	Design Fees for Lounge, Residential Rooms, Dinning Room	2013	9,333		10	467	467	467	30
31	Room Remodeling 2nd Floor	2013	72,230		10	3,612	3,612	3,612	31
32	Carpet in 2nd Floor and 3rd Floor	2013	23,236		10	1,162	1,162	1,162	32
33	Front Exterior Sliding Door	2013	1,842		10	92	92	92	33
34	TOTAL (lines 1 thru 33)		\$ 11,275,017	\$		\$ 368,595	\$ 368,595	\$ 5,034,162	34

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

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward								
2		\$ 11,275,017	\$		\$ 368,595	\$ 368,595	\$ 5,034,162		1
3									2
4									3
5									4
6									5
7									6
8									7
9									8
10									9
11									10
12									11
13									12
14									13
15									14
16									15
17									16
18									17
19									18
20									19
21									20
22									21
23									22
24									23
25									24
26									25
27									26
28									27
29									28
30					97,559	(97,559)			29
31	Current Book Depreciation								
32									30
33									31
34	TOTAL (lines 1 thru 33)	\$ 11,275,017	\$ 97,559		\$ 368,595	\$ 271,036	\$ 5,034,162		32
									33
									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	\$ 712,662	\$ 68,730	\$ 68,730	\$	5-10 yrs	\$ 414,189	71
72	Current Year Purchases	57,954	3,595	3,595		5-10 yrs	3,595	72
73	Fully Depreciated Assets	355,706				5-10 yrs	355,706	73
74	Alloc. Bldg Co. & Mmgt Co.	964,574		8,434	8,434	5-7 yrs	963,862	74
75	TOTALS	\$ 2,090,896	\$ 72,325	\$ 80,759	\$ 8,434		\$ 1,737,352	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78	N/A									78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 13,645,513	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 169,884	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 449,354	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 279,470	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,771,514	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Working on Residents Rooms	\$ 10,650	92
93	Building Company	387,711	93
94			94
95		\$ 398,361	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	<u>Allocated from Management Company</u>				<u>99,335</u>			6
7	TOTAL				\$ <u>99,335</u>			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

by the length of the lease N/A.

N/A

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: \$ 152,545 Description: See Schedule 14A

(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	<u>N/A</u>				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.

Meadowbrook Manor-Naperville
0041285
12/31/13

Schedule 14 A

Schedule 14A

XII. Rental Costs
Line 16 - Description

Copier	21,790
Medical Equipment	74,728
Mattress & Beds	40,390
Postage Meter	2,403
Management Co.	<u>13,234</u>
Total	<u><u>152,545</u></u>

Facility Name & ID Number Meadowbrook Manor-Naperville # 0041285 Report Period Beginning: 01/01/13 Ending: 12/31/13
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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. 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.

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	3 Cost	Units	5 Cost				
1	Licensed Occupational Therapist	10A(1,2)	hrs	\$ 286,709		\$			\$ 286,709	1
2	Licensed Speech and Language Development Therapist	10A(1,2)	hrs	109,588					109,588	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1,2)	hrs	551,949			10,279		562,228	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				326,137		326,137	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Dialysis</u>	39(1)		115,342		11,200			126,542	12
13	Other (specify): <u>Oxygen</u>	39(2)					82,970		82,970	13
14	TOTAL			\$ 1,063,588		\$ 11,200	\$ 419,386		\$ 1,494,174	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 Meadowbrook Manor-Naperville# 0041285Report 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	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 506,872	\$ 506,872	1
2	Cash-Patient Deposits	4,416	4,416	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (664,811))	2,894,516	2,894,516	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	308,830	308,830	6
7	Other Prepaid Expenses	8,571	8,571	7
8	Accounts Receivable (owners or related parties)	2,173,738	2,173,738	8
9	Other(specify): <u>See Schedule 17C</u>		116,210	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,896,943	\$ 6,013,153	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,066,335	1,411,095	15
16	Equipment, at Historical Cost	1,126,322	2,090,896	16
17	Accumulated Depreciation (book methods)	(1,304,866)	(6,771,514)	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 (spe CIP)	10,650	398,361	22
23	Other(specify): <u>Mortgage Cost</u>		110,666	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 898,441	\$ 7,383,026	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,795,384	\$ 13,396,179	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 855,639	\$ 855,639	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(19,973)	(19,973)	28
29	Short-Term Notes Payable	1,162,170	1,162,170	29
30	Accrued Salaries Payable	548,013	548,013	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		242,000	32
33	Accrued Interest Payable	118	118	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17C</u>	233,075	233,075	36
37	<u>See Schedule 17C</u>	5,762,024	234,127	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,541,066	\$ 3,255,169	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		15,806,012	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)	\$	\$ 15,806,012	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,541,066	\$ 19,061,181	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,745,682)	\$ (5,665,002)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,795,384	\$ 13,396,179	48

*(See instructions.)

Butterfield Health Care II, Inc.
Meadowbrook Manor-Naperville
0041285
12/31/13

Schedule 17C

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Real estate tax escrow		80,686
Mortgage Insurance escrow		13,042
Hazard Insurance escrow		22,482
	-	116,210

C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued - Payroll Taxes	30,224	30,224
Wage Garnishment	256	256
Accrued - Life Ins Withholding	(28)	(28)
Resident Credit Balance	202,623	202,623
	233,075	233,075

C. Current Liabilities	Operating	After Consolidation
------------------------	-----------	------------------------

Line 37 -Other Current Liabilities

Other Deposits	386	386
Due From/To Bolingbrook	227,226	227,226
Due From/To BHC Construction	5,106	5,106
Due From/To BHC VIII	1,409	1,409
Accrued - Rent	5,527,897	-
N/P - State	-	-
	<u>5,762,024</u>	<u>234,127</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (980,650)	1
2	Restatements (describe):		2
3	Rounding	(3)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (980,653)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,554,971	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	(2,320,000)	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)	\$ (765,029)	17
B. Transfers (Itemize):			
18			18
19	Rounding		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)	\$ (1,745,682)	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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,897,797	1
2	Discounts and Allowances for all Levels	(132,138)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,765,659	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,134,626	6
7	Oxygen	94,099	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,228,725	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	5,304	13
14	Non-Patient Meals	1,656	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	299,327	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,724	19
20	Radiology and X-Ray	22,215	20
21	Other Medical Services	170,105	21
22	Laundry	12,484	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 517,815	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	51,546	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 51,546	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)		29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,563,745	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,261,780	31
32	Health Care	7,357,730	32
33	General Administration	3,650,412	33
B. Capital Expense			
34	Ownership	1,667,954	34
C. Ancillary Expense			
35	Special Cost Centers	1,472,848	35
36	Provider Participation Fee	598,050	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,008,774	40
41	Income before Income Taxes (line 30 minus line 40)**	1,554,971	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,554,971	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 11,000,643	44
45	Private Pay - Net Inpatient Revenue	1,917,729	45
46	Medicare - Net Inpatient Revenue	2,689,079	46
47	Other-(specify) <u>Private Insurance</u>	158,208	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,765,659	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.

^ Entity is a cash basis taxpayer.

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

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	1,797	2,148	\$ 91,191	\$ 42.45	1
2	Assistant Director of Nursing	1,824	2,120	88,244	41.62	2
3	Registered Nurses	50,057	54,223	1,590,208	29.33	3
4	Licensed Practical Nurses	40,495	42,892	1,116,379	26.03	4
5	CNAs & Orderlies	145,829	154,080	1,892,175	12.28	5
6	CNA Trainees					6
7	Licensed Therapist	19,336	21,837	948,246	43.42	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	21,715	22,709	244,673	10.77	10
11	Social Service Workers	7,398	7,771	117,118	15.07	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	43,425	46,413	497,740	10.72	15
16	Dishwashers					16
17	Maintenance Workers	8,082	8,627	132,564	15.37	17
18	Housekeepers	29,453	31,157	293,279	9.41	18
19	Laundry	11,582	12,545	113,940	9.08	19
20	Administrator	2,178	2,306	83,641	36.27	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,270	17,872	291,944	16.34	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,804	2,120	34,934	16.48	31
32	Other Health C: See Sch 20A	36,959	40,442	728,294	18.01	32
33	Other(specify) <u>Dialysis</u>	5,420	5,737	115,342	20.10	33
34	TOTAL (lines 1 - 33)	443,624	474,999	\$ 8,379,912 *	\$ 17.64	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	435	\$ 18,923	1(3)	35
36	Medical Director	Monthly	27,500	9(3)	36
37	Medical Records Consultant	Monthly	4,608	10(3)	37
38	Nurse Consultant	482	19,280	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	282	11,290	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,496	11(3)	44
45	Social Service Consultant	23	1,418	12(3)	45
46	Other(specify) <u>Quality Assurance</u>	Monthly	15,372	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,270	\$ 100,887		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

Butterfield Health Care II, Inc.
Meadowbrook Manor-Naperville
0041285
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
Ward Clerks	6,250	6,693	81,381	12.16
Central Supply	1,929	2,069	26,006	12.57
Nursing Administration	13,219	14,831	326,617	22.02
Rehabilitation Aides	15,561	16,849	294,290	17.47
Total	<u>36,959</u>	<u>40,442</u>	<u>728,294</u>	<u>18.01</u>

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	
Jennifer Allen	Administrator	0	\$ 71,391	Workers' Compensation Insurance	\$ 326,810	IDPH License Fee	\$ 1,990	
Kathy Sefcki	Administrator	0	12,250	Unemployment Compensation Insurance	68,482	Advertising: Employee Recruitment		
				FICA Taxes	623,531	Health Care Worker Background Check	840	
				Employee Health Insurance	291,438	(Indicate # of checks performed 30)		
				Employee Meals		Patient Background Checks	240	
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council Long Term Care	25,284	
				401K	47,324	Less: COPE Fees	(8,344)	
				Other Employee Benefits	22,644	Misc. Dues & Subscriptions	3,997	
				Employee Lab Test	1,385	Misc. Licenses	7,350	
				Uniform Allowance	436	Alloc. From Mgmt Co.	7,785	
				Medical Reimbursement	4,775	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)		
\$ 83,641				\$ 1,386,825		\$ 41,302		
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 (eliminated on Sch V, col. 7)	\$ 1,300,028			N/A		\$	Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 1,300,028				\$			\$ 2,468	
C. Professional Services								
Vendor/Payee	Type	Amount						
Rehab Management Systems	Billing Services	\$ 40,800						
Innovative LTC Solutions	Billing Services	13,929						
ADP Inc.	Payroll Services	18,479						
Unemployment Consultants	Unemployment Consultant	1,260						
Pharmacy Price Management	Professional Services	2,413						
MPRO	Professional Services	1,420						
Cardiac Diagnostics	Professional Services	230						
Tim Wilsey	Professional Services	225					Seminar Expense	
FR&R Healthcare Consulting	Professional Services	75					2,379	
McGladrey, LLP	Accounting Services	20,190					Allocated from Mgmt. Co.	
Ronald L Cournaya	Accounting Services	5,000					89	
See Total from SCH21A		123,875					Entertainment Expense	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			(agree to Sch. V, line 24, col. 8)	
\$ 227,896				\$			\$ 2,468	

* Attach copy of IMRF notifications

**See instructions.

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/13 to 12/31/13

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Morgan Lewis & Bockius	76,802	
Polsinelli Shughart PC	36,834	
Grabowski Law Center LLS	10,100	
Hamilton Thies & Lorch	139	
Total for Schedule 21A	123,875	
Total (agree to Schedule V, line 19, column 3)	227,896	
Allocation from MMN Partners	Accounting Fees	0
Allocation from Butterfield Health Care Group	Professional Services	30,732
		15,048
Less: Disallowed legal fees Collections		(10,100)
Out of period legal		(6,229)
Total (agree to Schedule V, line 19, column 8)		<u>257,347</u>

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/13 to 12/31/13

Inservice Training & Education

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
2013	Alfred Mendoza	Tuition Reimbursement	Alfred Mendoza	MDS Coordinator
10/17/13	Liezl Oreta	Therapeutic Exercise in the Older Adult Population	Liezl Oreta	Physical Therapist
2013	Shakeeya Cooley	Tuition Reimbursement	Shakeeya Cooley	LPN
10/09/13	Scott Gabrys	23rd NIC National Conference	Scott Gabrys	CFO
11/29/13	Kristen Rivera	Test & Measures in Rehabilitation Setting	Kristen Rivera	Physical Therapist
11/27/13	Ruth Panlilo	Practical Balance Activities Workshop	Ruth Panlilo	Occupational Therapist
04/24/13	Caryn Hough	Stroke Rehab. Impairment-Based Interventions for all Stages	Caryn Hough	Physical Therapist
04/04/13	Lynn Metke	Food, Mood & Cognition	Lynn Metke	Occupational Therapist
08/15/13	Kristen David	Medicare Documentation Requirements	Kristen David	Dietary
09/12/13	Lynn Metke	Emotion Control: Difficult Personalities	Lynn Metke	Occupational Therapist
11/07/13	Lynn Metke	Viruses & Germs, West Nile Lyme Disease & Flu	Lynn Metke	Occupational Therapist
11/13/13	Illinois Activity Professionals Assn.	LEAP Leadership Education For Activity Professionals	Tina Disha	Activity Director
11/01/13	Kristen Rivera	Fall Preventions and Management	Kristen Rivera	Physical Therapist
12/30/13	Lynn Metke	Understanding Dementia	Lynn Metke	Occupational Therapist
TOTAL				

LOCATION	FEE
N/A	1,000.00
Naperville, IL	179.00
N/A	1,000.00
Chicago, IL	617.00
Naperville, IL	169.00
Homer Glen, IL	99.00
Naperville, IL	189.00
Naperville, IL	84.00
Joliet, IL	179.00
Burr Ridge, IL	81.00
Burr Ridge, IL	81.00
Evanston, IL	125.00
Naperville, IL	189.00
Naperville, IL	81.00
	191.00
	4,264.00

Butterfield Health Care VII, LLC
Meadowbrook Manor-Naperville
Provider #: 0041285
01/01/13 to 12/31/13

SEMINAR EXPENSE

DATE	PAYEE	TOPIC	ATTENDEE
04/11/13	Illinois Council on Long Term Care	OSHA Requirements 2013mUpdate	Jennifer Allen
06/06/13	Continuing Education Institue of Illinois	Alzheimer's Diease Challenges Choices and Solutions	Juile Polachira
07/24/13	Pesi Healthcare	Challenging Geriatric Behaviors	Juile Polachira
08/15/13	Pesi Healthcare	Managing Challenging Patient & Family Behaviors	Melvin Arbolado
07/25/13	Healthcare, Inc	Therapeutic Exercise for Spinal Pathologies	Ruth Panlilio
07/23/13	Illinois Council on Long Term Care	IN-Depth Training for Wound Care Nurses	Ruth Buck
10/04/13	Pesi Healthcare	Stroke From Awareness to Action	Tina Disha
07/24/13	Pesi Healthcare	Challenging Geriatric Behaviors	Amanda Barlow
08/15/13	Illinois Council on Long Term Care	Preparing for the Future of Managed Care	Jennifer Allen
10/25/13	Cynthia Chow & Associates	The New Worm! Expand Your Capacities	KC Karanth, Pat Spoonmore
10/17/13	Summit Professional Education	Therapeutic Exercise	Ruth Panlilio
10/17/13	Summit Professional Education	Therapeutic Exercise	Liezl Oreta
	Cross Country Educataion	Positioning	Liezl Oreta
10/04/13	Pesi Healthcare	Stroke From Awareness to Action	Amanda Barlow
	Refund from 2012		
	From Home Office Allocation		
TOTAL			

JOB CLASS	LOCATION	FEE
Administrator	Oak Lawn, IL	105.00
Social Services	Northlake, IL	129.00
Social Services	Lisle, IL	199.00
Physical Therapist	Lisle, IL	179.99
Occupational Therapist	Oak Brook, IL	249.00
Treatment Nurse	Skokie, IL	195.00
Activity Director	Lisle, IL	179.99
Occupational Therapist	Lisle, IL	179.99
Administrator	Oak Brook, IL	105.00
Asst Admin and Dietary	Chicago, IL	240.00
Occupational Therapist	Lisle, IL	199.00
Physical Therapist	Lisle, IL	199.00
Physical Therapist	Naperville, IL	199.00
Occupational Therapist	Lisle, IL	199.00
		(179.00)
		89.00
		2,467.97

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

Facility Name & ID Number Meadowbrook Manor-Naperville

0041285

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. IL CLTC-\$25,284
- (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? 8.06 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 98,301 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. \$ 598,050
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. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,656
- (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? N/A
- 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? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- 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	497,740	59,445	18,923	576,108	0	576,108	0	576,108
2. Food Purchase	0	514,824	0	514,824	0	514,824	1,654	516,478
3. Housekeeping	293,279	82,592	0	375,871	0	375,871	569	376,440
4. Laundry	113,940	55,957	0	169,897	0	169,897	0	169,897
5. Heat and Other Utilities	0	0	277,561	277,561	0	277,561	3,573	281,134
6. Maintenance	132,564	26,886	188,069	347,519	0	347,519	71,698	419,217
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,037,523	739,704	484,553	2,261,780	0	2,261,780	77,494	2,339,274
9. Medical Director	0	0	27,500	27,500	0	27,500	27,128	54,628
10. Nursing & Medical Records	5,541,425	399,823	39,260	5,980,508	0	5,980,508	18,500	5,999,008
10a. Therapy	948,246	10,279	11,290	969,815	0	969,815	0	969,815
11. Activities	244,673	13,956	2,496	261,125	0	261,125	0	261,125
12. Social Services	117,118	246	1,418	118,782	0	118,782	25,722	144,504
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,851,462	424,304	81,964	7,357,730	0	7,357,730	71,350	7,429,080
17. Administrative	83,641	0	1,300,028	1,383,669	0	1,383,669	-1,160,685	222,984
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	227,896	227,896	0	227,896	29,451	257,347
20. Fees, Subscriptions & Promotion	0	0	41,861	41,861	0	41,861	-559	41,302
21. Clerical & General Office	291,944	40,619	67,592	400,155	0	400,155	341,958	742,113
22. Employee Benefits & Payroll	0	0	1,386,825	1,386,825	0	1,386,825	0	1,386,825
23. Inservice Training & Education	0	0	4,073	4,073	0	4,073	191	4,264
24. Travel and Seminar	0	0	2,379	2,379	0	2,379	89	2,468
25. Other Admin. Staff Trans	0	0	4,410	4,410	0	4,410	7,959	12,369
26. Insurance-Prop.Liab.Malpractice	0	0	199,144	199,144	0	199,144	96,322	295,466
27. Other (specify)*	0	0	0	0	0	0	101,743	101,743
28. Total General Adminis	375,585	40,619	3,234,208	3,650,412	0	3,650,412	-583,531	3,066,881
29. Total General Administrative	8,264,570	1,204,627	3,800,725	13,269,922	0	13,269,922	-434,687	12,835,235
30. Depreciation	0	0	169,884	169,884	0	169,884	279,470	449,354
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	14,759	14,759	0	14,759	528,902	543,661
33. Real Estate	0	0	0	0	0	0	234,536	234,536

34. Rent - Facility & Grounds	0	0	1,344,000	1,344,000	0	1,344,000	-1,244,665	99,335
35. Rent - Equipment & Vehicles	0	0	139,311	139,311	0	139,311	13,234	152,545
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,667,954	1,667,954	0	1,667,954	-188,523	1,479,431
38. Medically Necessary T	0	0	16,023	16,023	0	16,023	0	16,023
39. Ancillary Service Cent	115,342	409,107	11,200	535,649	0	535,649	0	535,649
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	0	0	598,050	598,050	0	598,050	0	598,050
43. Other (specify):*	0	0	921,176	921,176	0	921,176	-921,176	0
44. Total Special Cost Ce	115,342	409,107	1,546,449	2,070,898	0	2,070,898	-921,176	1,149,722
45. Grand Total	8,379,912	1,613,734	7,015,128	17,008,774	0	17,008,774	-1,544,386	15,464,388

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	506,872	506,872
2. Cash - Patient Deposits	4,416	4,416
3. Accounts & Notes Recievable	2,894,516	2,894,516
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	308,830	308,830
7. Other Prepaid Expenses	8,571	8,571
8. Accounts Receivable-Owner/Related Party	2,173,738	2,173,738
9. Other (specify):	0	116,210
10. Total current assets	5,896,943	6,013,153
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	279,600
14. Buildings, at Historical Cost	0	9,863,922
15. Leasehold Improvements, Historical Cost	1,066,335	1,411,095
16. Equipment, at Historical Cost	1,126,322	2,090,896
17. Accumulated Depreciation (book methods)	-1,304,866	-6,771,514
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):	10,650	398,361
23. other (specify):	0	110,666
24. Total Long-Term Assets	898,441	7,383,026
25. Total Assets	6,795,384	13,396,179
CURRENT LIABILITIES		
26. Accounts Payable	855,639	855,639
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	-19,973	-19,973
29. Short-Term Notes Payable	1,162,170	1,162,170
30. Accrued Salaries Payable	548,013	548,013
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	242,000
33. Accrued Interest Payable	118	118
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	233,075	233,075

37. Other Current Liabilities (specify):	5,762,024	234,127
38. Total Current Liabilities	8,541,066	3,255,169
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	15,806,012
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	0	15,806,012
46.Total Liabilities	8,541,066	19,061,181
47.Total Equity	-1,745,682	-5,665,002
48.Total Liabilities and Equity	6,795,384	13,396,179

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	15,897,797
2. Discounts and Allowances for all Levels	-132,138
Subtotal - Inpatient Care	15,765,659
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,134,626
7. Oxygen	94,099
Subtotal - Anciliary Revenue	2,228,725
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	5,304
14. Non-Patient Meals	1,656
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	299,327
18. Sale of Supplies to Non-Patients	0
19. Laboratory	6,724
20. Radiology and X-Ray	22,215
21. Other Medical Services	170,105
22. Laundry	12,484
Subtotal - Other Operating Revenue	517,815
24. Contributions	0
25. Interest and Other Investments Income	51,546
Subtotal - Non-Operating Revenue	51,546
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	18,563,745
31. General Services	2,261,780
32. Health Care	7,357,730
33. General Administration	3,650,412
34. Ownership	1,667,954

35. Special Cost Centers	1,472,848
35. Provider Participation Fee	598,050
37. Other	0
40. Total Expenses	17,008,774
41. Income Before Income Taxes	1,554,971
42. Income Taxes	0
43. Net Income or Loss for the Year	1,554,971