

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057 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	230	Skilled (SNF)	230	83,950	1
2		Skilled Pediatric (SNF/PED)			2
3	36	Intermediate (ICF)	36	13,140	3
4		Intermediate/DD			4
5	6	Sheltered Care (SC)	6	2,190	5
6		ICF/DD 16 or Less			6
7	272	TOTALS	272	99,280	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	47,321	7,022	18,227	72,570	8
9	SNF/PED					9
10	ICF	11,216	1,175		12,391	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,537	8,197	18,227	84,961	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.58%

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

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

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

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

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

I. On what date did you start providing long term care at this location? Date started 8/31/98

J. Was the facility purchased or leased after January 1, 1978? YES Date 8/31/98 NO

K. Was the facility certified for Medicare during the reporting year? YES NO If YES, enter number of beds certified 230 and days of care provided 13,699

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Salem Village Nrsg & Rehab

0044057

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	491,804	51,135	27,472	570,411		570,411		570,411		1
2	Food Purchase		561,774		561,774		561,774	(542)	561,232		2
3	Housekeeping	442,744	108,685		551,429		551,429		551,429		3
4	Laundry	190,162	197,822		387,984		387,984		387,984		4
5	Heat and Other Utilities			318,844	318,844		318,844		318,844		5
6	Maintenance	160,998	119,484	363,455	643,937		643,937	(388)	643,549		6
7	Other (specify):*										7
8	TOTAL General Services	1,285,708	1,038,900	709,771	3,034,379		3,034,379	(930)	3,033,449		8
	B. Health Care and Programs										
9	Medical Director			42,092	42,092		42,092		42,092		9
10	Nursing and Medical Records	4,970,760	176,366	44,665	5,191,791		5,191,791	(1,842)	5,189,949		10
10a	Therapy		99	99,927	100,026		100,026		100,026		10a
11	Activities	259,033	29,903		288,936		288,936		288,936		11
12	Social Services	146,101		10,786	156,887		156,887		156,887		12
13	CNA Training										13
14	Program Transportation			15,044	15,044		15,044		15,044		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	5,375,894	206,368	212,514	5,794,776		5,794,776	(1,842)	5,792,934		16
	C. General Administration										
17	Administrative	191,141		120,000	311,141		311,141	16,853	327,994		17
18	Directors Fees										18
19	Professional Services			611,479	611,479		611,479	(487,520)	123,959		19
20	Dues, Fees, Subscriptions & Promotions			131,666	131,666		131,666	(100,902)	30,764		20
21	Clerical & General Office Expenses	395,476	84,018	1,088,631	1,568,125		1,568,125	(685,482)	882,643		21
22	Employee Benefits & Payroll Taxes			1,996,208	1,996,208		1,996,208		1,996,208		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,286	6,286		6,286	684	6,970		24
25	Other Admin. Staff Transportation			45,045	45,045		45,045	1,924	46,969		25
26	Insurance-Prop.Liab.Malpractice			356,758	356,758		356,758	380	357,138		26
27	Other (specify):*							38,540	38,540		27
28	TOTAL General Administration	586,617	84,018	4,356,073	5,026,708		5,026,708	(1,215,523)	3,811,185		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,248,219	1,329,286	5,278,358	13,855,863		13,855,863	(1,218,295)	12,637,568		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			345,545	345,545		345,545	380,284	725,829			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,144	8,144		8,144	606,701	614,845			32
33	Real Estate Taxes			163,367	163,367		163,367		163,367			33
34	Rent-Facility & Grounds			1,500,000	1,500,000		1,500,000	(1,467,680)	32,320			34
35	Rent-Equipment & Vehicles			55,224	55,224		55,224	(25,582)	29,642			35
36	Other (specify):*											36
37	TOTAL Ownership			2,072,280	2,072,280		2,072,280	(506,277)	1,566,003			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	121,367	1,151,170	2,135,871	3,408,408		3,408,408	(51,822)	3,356,586			39
40	Barber and Beauty Shops			1,111	1,111		1,111		1,111			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			577,637	577,637		577,637		577,637			42
43	Other (specify):*	145,116		228,000	373,116		373,116	(373,116)	(0)			43
44	TOTAL Special Cost Centers	266,483	1,151,170	2,942,619	4,360,272		4,360,272	(424,938)	3,935,334			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,514,702	2,480,456	10,293,257	20,288,415		20,288,415	(2,149,510)	18,138,905			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

Report Period Beginning: 01/01/13

Ending: 12/31/13

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(24,529)	06		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	386,265	30		9
10	Interest and Other Investment Income	(148,487)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(542)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,775)	21		18
19	Entertainment	(13,750)	21		19
20	Contributions	(54,400)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(852,023)	21		24
25	Fund Raising, Advertising and Promotional	(48,975)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(478,652)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,240,867)		\$	30

BHF USE ONLY					
48		49		50	
				51	
				52	

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(908,643)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (908,643)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,149,510)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Salem Village Nrsg & Rehab

ID# 0044057

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1		\$		1
2	Medical Records	(1,842)	10	2
3	Rental Income	(60)	06	3
4	Marketing Salaries	(145,116)	43	4
5	Sequestration Expense	(12,257)	21	5
6	Bank Charges	(12,977)	21	6
7	Collection Fees	(2,751)	21	7
8	Late Fees	(20,024)	21	8
9	Non-Allowable Legal	(15,238)	19	9
10	Prior Year Expenses	(17,185)	21	10
11	Capitalized R&M	(33,737)	06	11
12	Additional R&M	51,507	06	12
13	Non-Allowable Travel	(4,896)	25	13
14	Non-Allowable Auto Lease	(29,082)	35	14
15	Non-Allowable Fees	(228,000)	43	15
16	Noncare Depreciation	(6,492)	30	16
17	Building Co - Bank Fees	(301)	21	17
18	Chicago Ticket	(200)	25	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	(478,652)	49

Salem Village Nrsg & Rehab

ID# 0044057

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Salem Village Nrsrg & Rehab# 0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(542)											(542)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities													5
6	Maintenance	(6,819)		6,431									(388)	6
7	Other (specify):*													7
8	TOTAL General Services	(7,361)		6,431									(930)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,842)											(1,842)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(1,842)											(1,842)	16
	C. General Administration													
17	Administrative			16,853									16,853	17
18	Directors Fees													18
19	Professional Services	(15,238)		(456,055)	(16,227)								(487,520)	19
20	Fees, Subscriptions & Promotions	(103,375)		2,373	100								(100,902)	20
21	Clerical & General Office Expenses	(937,043)	301	239,747	11,513								(685,482)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			452	232								684	24
25	Other Admin. Staff Transportation	(5,096)		5,806	1,214								1,924	25
26	Insurance-Prop.Liab.Malpractice			380									380	26
27	Other (specify):*			37,341	1,199								38,540	27
28	TOTAL General Administration	(1,060,752)	301	(153,103)	(1,969)								(1,215,523)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,069,955)	301	(146,672)	(1,969)								(1,218,295)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	379,773		511									380,284	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(148,487)	753,988	1,200									606,701	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds		(1,500,000)	28,094	4,226								(1,467,680)	34
35	Rent-Equipment & Vehicles	(29,082)		2,755	745								(25,582)	35
36	Other (specify):*													36
37	TOTAL Ownership	202,204	(746,012)	32,560	4,971								(506,277)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(51,822)							(51,822)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(373,116)											(373,116)	43
44	TOTAL Special Cost Centers	(373,116)				(51,822)							(424,938)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,240,867)	(745,711)	(114,112)	3,002	(51,822)							(2,149,510)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,500,000	Salem Village Property, LLC	100.00%	\$	\$ (1,500,000)	1
2	V	32 Interest Income	14,065	Salem Village Property, LLC	100.00%	83,751	69,686	2
3	V	32 Mortgage Interest Expense		Salem Village Property, LLC	100.00%	684,302	684,302	3
4	V	21 Bank Service Charge		Salem Village Property, LLC	100.00%	301	301	4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,514,065			\$ 768,354	\$ * (745,711)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 REPAIRS & MAINTENANCE	\$	HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	\$ 6,431	\$	6,431	15
16	V	19 PROFESSIONAL FEES		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	5,644		5,644	16
17	V	20 DUES, SUBSCRIPTIONS		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	2,373		2,373	17
18	V	21 CLERICAL & GENERAL		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	28,027		28,027	18
19	V	24 SEMINAR		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	452		452	19
20	V	25 TRAVEL		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	5,806		5,806	20
21	V	26 INSURANCE		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	380		380	21
22	V	30 DEPRECIATION		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	511		511	22
23	V	32 INTEREST		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	1,200		1,200	23
24	V	34 OFFICE SPACE		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	28,094		28,094	24
25	V	35 EQUIPMENT RENTAL		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	2,755		2,755	25
26	V	21 CLERICAL SALARIES		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	170,661		170,661	26
27	V	27 EMP. BEN. GEN. & ADMIN.		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	31,308		31,308	27
28	V	17 ADMIN. SALARY - M. SUISSA		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	16,853		16,853	28
29	V	27 EMP. BEN.-M. SUISSA		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	1,821		1,821	29
30	V								30
31	V								31
32	V	21 CLERICAL SALARIES		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	41,059		41,059	32
33	V	27 EMPLOYEE BEN. GEN. & ADMIN.		HEALTHCARE ACCOUNTING SERVICES, LLC	100.00%	4,212		4,212	33
34	V								34
35	V	19 BOOKEEPING SERVICES	461,699					(461,699)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 461,699			\$ 347,587	\$ *	(114,112)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES	\$	MS HEALTHCARE ACCOUNTING	100.00%	\$ 773	\$	773	15
16	V	20 DUES, SUBSCRIPTIONS		MS HEALTHCARE ACCOUNTING	100.00%	100		100	16
17	V	21 CLERICAL & GENERAL		MS HEALTHCARE ACCOUNTING	100.00%	11,513		11,513	17
18	V	24 SEMINAR		MS HEALTHCARE ACCOUNTING	100.00%	232		232	18
19	V	25 TRAVEL		MS HEALTHCARE ACCOUNTING	100.00%	1,214		1,214	19
20	V	27 EMPLOYEE BENEFITS		MS HEALTHCARE ACCOUNTING	100.00%	1,199		1,199	20
21	V	34 OFFICE SPACE		MS HEALTHCARE ACCOUNTING	100.00%	4,226		4,226	21
22	V	35 AUTO RENTAL		MS HEALTHCARE ACCOUNTING	100.00%	745		745	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	19 BOOKEEPING SERVICES	17,000	MS HEALTHCARE ACCOUNTING	100.00%			(17,000)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 17,000			\$ 20,002	\$ *	3,002	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 THERAPY	\$ 1,979,597	TOWN AND COUNTRY REHAB., LLC	100.00%	\$ 1,927,775	\$ (51,822)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,979,597			\$ 1,927,775	\$ * (51,822)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	ADAM VALES ACCUMULATION TRUST	5.000%	ADVANCED NURSING AND REHABILITATION CENTER, LLC	NEW HAVEN, CT	SALEM VILLAGE PROPERTIES	JOLIET	BUILDING CO.	1
2	DANIEL ROTHNER ACCUMULATION TRUST	5.000%	CORI MANOR	ST. LOUIS MO.	HEALTHCARE ACCOUNTING S	ST. LOUIS MO.	BOOKEEPING/FINANCIAL	2
3	KATHRYN VALES ACCUMULATION TRUST	5.000%	ELMWOOD NURSING & REHABILITATION CENTER, L.L.C.	MARYVILLE	TOWN AND COUNTRY REHAB.	CHESTERFIELD, MO	THERAPY CO.	3
4	KIMBERLY RICHMAN ACCUMULATION TRUST	5.000%	GRAND MANOR NURSING AND REHAB	ST. LOUIS MO.	MS HEALTHCARE ACCT.	CHICAGO	ACCOUNTING	4
5	MAKHLOUF & LORRAINE SUISSA	45.000%	NORTHVIEW VILLAGE	ST. LOUIS MO.				5
6	MELISSA ROTHNER ACCUMULATION TRUST	5.000%	THE CEDARS OF TOWN AND COUNTRY	CHESTERFIELD, MO				6
7	NATHAN & SHIRLEY ROTHNER FAMILY TRUST	10.000%						7
8	RACHEL ROTHNER ACCUMULATION TRUST	5.000%						8
9	SHOSHANA ARYEH	10.000%						9
10	WILLIAM ROTHNER ACCUMULATION TRUST	5.000%						10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab # 0044057 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	Mark Suissa	Owner	Administrative	45.00%	See Attached	12.64	21.07%	Alloc. Sal/Fee	\$ 136,853	17-3/17-7	1
2	Lorraine Suissa	Relative	Administrative	N/A	N/A	40	100%	Salary	42,582	17-1	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 179,435		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization HEALTHCARE ACCOUNTING SERVICES, LI
 Street Address 1401 S. BRENTWOOD BOULEVARD
 City / State / Zip Code BRENTWOOD, MO. 63144
 Phone Number (314) 963-7570
 Fax Number (314) 963-9030

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	REPAIRS & MAINTENANCE	ILL, CT & MO. PAT. DAYS	402,333	6	\$ 30,525	\$ 84,758	\$ 6,431	1
2	19	PROFESSIONAL FEES	ILL, CT & MO. PAT. DAYS	402,333	6	26,789	84,758	5,644	2
3	20	DUES, SUBSCRIPTIONS	ILL, CT & MO. PAT. DAYS	402,333	6	11,266	84,758	2,373	3
4	21	CLERICAL & GENERAL	ILL, CT & MO. PAT. DAYS	402,333	6	133,042	84,758	28,027	4
5	24	SEMINAR	ILL, CT & MO. PAT. DAYS	402,333	6	2,146	84,758	452	5
6	25	TRAVEL	ILL, CT & MO. PAT. DAYS	402,333	6	27,562	84,758	5,806	6
7	26	INSURANCE	ILL, CT & MO. PAT. DAYS	402,333	6	1,802	84,758	380	7
8	30	DEPRECIATION	ILL, CT & MO. PAT. DAYS	402,333	6	2,428	84,758	511	8
9	32	INTEREST	ILL, CT & MO. PAT. DAYS	402,333	6	5,697	84,758	1,200	9
10	34	OFFICE SPACE	ILL, CT & MO. PAT. DAYS	402,333	6	133,359	84,758	28,094	10
11	35	EQUIPMENT RENTAL	ILL, CT & MO. PAT. DAYS	402,333	6	13,079	84,758	2,755	11
12	21	CLERICAL SALARIES	ILL, CT & MO. PAT. DAYS	402,333	6	810,103	810,103	170,661	12
13	27	EMP. BEN. GEN. & ADMIN.	ILL, CT & MO. PAT. DAYS	402,333	6	148,615	84,758	31,308	13
14	17	ADMIN. SALARY - M. SUISSA	ILL, CT & MO. PAT. DAYS	402,333	6	80,000	80,000	16,853	14
15	27	EMP. BEN.-M. SUISSA	ILL, CT & MO. PAT. DAYS	402,333	6	8,643	84,758	1,821	15
16									16
17									17
18	21	CLERICAL SALARIES	IL PAT.DAYS	106,101	2	51,399	51,399	41,059	18
19	27	EMPLOYEE BEN. GEN. & ADM	IL PAT.DAYS	106,101	2	5,273	84,758	4,212	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,491,728	\$ 941,502	\$ 347,587	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

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 MS HEALTHCARE ACCOUNTING
 Street Address 3535 WEST GLENLAKE
 City / State / Zip Code CHICAGO, IL 60659
 Phone Number (917) 744-8688
 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	19	PROFESSIONAL FEES	ILL, CT & MO. PAT. DAYS 402,333	6	\$ 3,669	\$	84,758	\$ 773	1
2	20	DUES, SUBSCRIPTIONS	ILL, CT & MO. PAT. DAYS 402,333	6	475		84,758	100	2
3	21	CLERICAL & GENERAL	ILL, CT & MO. PAT. DAYS 402,333	6	54,649	45,017	84,758	11,513	3
4	24	SEMINAR	ILL, CT & MO. PAT. DAYS 402,333	6	1,102		84,758	232	4
5	25	TRAVEL	ILL, CT & MO. PAT. DAYS 402,333	6	5,763		84,758	1,214	5
6	27	EMPLOYEE BENEFITS	ILL, CT & MO. PAT. DAYS 402,333	6	5,689		84,758	1,199	6
7	34	OFFICE SPACE	ILL, CT & MO. PAT. DAYS 402,333	6	20,060		84,758	4,226	7
8	35	AUTO RENTAL	ILL, CT & MO. PAT. DAYS 402,333	6	3,539		84,758	745	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				\$ 94,946	\$ 45,017		\$ 20,002	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

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 TOWN AND COUNTRY REHAB., LLC
 Street Address 13190 S. OUTER FORTY ROAD
 City / State / Zip Code CHESTERFIELD, MO 63017-5917
 Phone Number (314) 434-3330
 Fax Number (314) 434-9179

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	THERAPY	DIRECT		\$	\$		\$ 1,927,775	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 1,927,775	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Salem Village Nrsg & Rehab

0044057

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						
		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	Bank Popular		X	Mortgage			\$	\$ 6,000,000			\$ 684,302						
2	Bank Popular		X	Note Payable				14,000,000			83,751						
3																	
4																	
5																	
	Working Capital																
6	Bank Popular		X	Line of Credit	Interest Only	11/5/13		500,000	500,000	5/31/2014	4.1700	1,270					
7	Omnicare		X	Note Payable	\$19,968.54	5/23/2012			19,876	12/31/2013	5.5000	6,874					
8																	
9	TOTAL Facility Related				\$19,968.54		\$	500,000	\$ 20,519,876			\$ 776,197					
	B. Non-Facility Related*																
10	Interest Income		X									(148,487)					
11	Interest Income - Bldg. Co.		X									(14,065)					
12	Alloc. Health Care Accounting	X										1,200					
13																	
14	TOTAL Non-Facility Related						\$	\$				\$ (161,352)					
15	TOTALS (line 9+line14)						\$	500,000	\$ 20,519,876			\$ 614,845					

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

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	TOTAL Long-Term															
	Working Capital															
8							\$	\$			\$					
9																
10																
11																
12																
13																
14	TOTAL Working Capital															
	B. Non-Facility Related*															
15							\$	\$			\$					
16																
17																
18																
19																
20	TOTAL Non-Facility Related															

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Salem Village Nrsg & Rehab COUNTY Will

FACILITY IDPH LICENSE NUMBER 0044057

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>30-07-23-304-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>149,614.30</u>	\$ <u>149,614.30</u>
2. <u>30-07-23-304-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>214.78</u>	\$ <u>214.78</u>
3. <u>30-07-23-304-010-0000</u>	<u>Long Term Care Property</u>	\$ <u>723.18</u>	\$ <u>723.18</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>150,552.26</u></u>	\$ <u><u>150,552.26</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 127,847 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 6

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>		<u>1998</u>	<u>\$ 408,000</u>	1
2					2
3	TOTALS			\$ 408,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

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	204	1998	1976	\$ 8,021,280	\$	35	\$ 401,064	\$ 401,064	\$ 6,149,648	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various	1998	1998	108,515		20	5,426	5,426	82,503	9
10	Various	1999	1999	240,599		20	11,864	11,864	171,264	10
11	Various	2000	2000	193,202		20	9,660	9,660	133,119	11
12	Various	2001	2001	97,999		20	4,689	4,689	63,503	12
13	Various	2002	2002	88,413		20	1,434	1,434	86,533	13
14	Various	2003	2003	45,533		20	1,520	1,520	43,077	14
15	Various	2004	2004	113,428		20	7,918	7,918	102,416	15
16	Various	2005	2005	141,584		20	5,219	5,219	114,826	16
17	Various	2006	2006	207,635		20	14,676	14,676	166,916	17
18	Various	2007	2007	18,325		20	995	995	11,021	18
19	Various	2008	2008	92,767		20	12,916	12,916	69,218	19
20	Various	2009	2009	72,175		20	7,210	7,210	32,534	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

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69					339,053		(339,053)	69
70		\$ 9,441,456	\$ 339,053		\$ 484,593	\$ 145,540	\$ 7,226,579	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

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	Totals from Page 12A, Carried Forward		\$ 9,441,456	\$ 339,053		\$ 484,593	\$ 145,540	\$ 7,226,579	1
2	90 Heating/Cooling Units (Parial Pmt 1)	2010	35,820		20	5,117	5,117	20,469	2
3	90 Heating/Cooling Units (Parial Pmt 2)	2010	8,010		20	1,144	1,144	4,577	3
4	3 Zoneline Heating/Cooling Units	2010	4,820		20	689	689	2,754	4
5	6 Heating/Cooling Units	2010	3,384		20	484	484	1,934	5
6	Heat/Ac Circuits, Upgrading Circuits For Coffee Maker, Coffee M	2010	4,435		20	887	887	3,400	6
7	Replace 10 Showers	2010	25,060		20	2,506	2,506	9,606	7
8	Kitchen Doors	2010	5,593		20	559	559	2,144	8
9	Tile Flooring	2010	6,855		20	457	457	1,752	9
10	Parking Lot	2010	72,675		20	7,268	7,268	27,253	10
11	Sunken Garden	2010	12,000		20	1,200	1,200	4,500	11
12	Repair & Paint Drywall In 29 Rooms	2010	11,600		20	1,160	1,160	4,253	12
13	509' Privacy Curtain	2010	5,082		20	1,016	1,016	3,642	13
14	Repair/Overhaul Of Radiator	2010	5,371		20	448	448	1,604	14
15	Drywall Exposed Beams	2010	4,760		20	476	476	1,666	15
16	Install 4 Sprinkler Heads	2010	2,675		20	382	382	1,337	16
17	Install Fire Alarm Devices	2010	14,080		20	2,011	2,011	7,040	17
18	Installation Of New Floor In Dining Room	2010	20,661		20	1,377	1,377	4,591	18
19	275" Privacy Curtain	2010	2,744		20	549	549	1,829	19
20	Cafeteria Opening #1	2010	5,617		20	562	562	1,826	20
21	Cafeteria Opening #2	2010	4,934		20	493	493	1,603	21
22	Replaced Exhaust Fan	2010	4,837		20	322	322	1,048	22
23	Carpet Conference Room, Hall, Offices	2010	4,675		20	668	668	2,171	23
24	Door Security (Keypad, Locks, Etc.)	2010	4,900		20	700	700	2,333	24
25	Drywall Repair And Painting.	2010	5,800		20	580	580	2,030	25
26	3Rd Floor Cabinetry	2011	19,793		20	1,979	1,979	5,938	26
27	Dining Room, Bathrooms Trim And Millwork	2011	7,103		20	355	355	1,006	27
28	Dryer Ventilation	2011	6,959		20	696	696	1,856	28
29	Walk Out Patio	2011	3,938		20	263	263	700	29
30	Install Transformed On Roof And Addt'L Outlets	2011	19,750		20	1,975	1,975	5,267	30
31	3Rd Flr Corridor/Resident Rooms Remodel	2011	65,287		20	6,529	6,529	16,866	31
32	5Th Floor Corridor Sink, Various Trimwork	2011	2,834		20	283	283	732	32
33	Crashrails	2011	3,240		20	162	162	419	33
34	TOTAL (lines 1 thru 33)		\$ 9,846,747	\$ 339,053		\$ 527,890	\$ 188,837	\$ 7,374,725	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

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		\$ 9,846,747	\$ 339,053		\$ 527,890	\$ 188,837	\$ 7,374,725	1
2	Accutech Alarm System	2011	5,682		20	812	812	2,165	2
3	Replaced Hot Water Tank	2011	11,864		20	1,186	1,186	2,867	3
4	Install Smoke Detectors	2011	5,125		20	732	732	1,769	4
5	Light Fixtures In Various Areas	2011	4,218		20	422	422	984	5
6	Water Softener	2011	3,188		20	319	319	744	6
7	Electrical, Plumbing, Heating Remodel	2011	64,005		20	6,401	6,401	14,935	7
8	Crown Moulding, Wallpaper 3Rd Floor	2011	18,004		20	900	900	2,100	8
9	Water Heater	2011	4,161		20	832	832	1,942	9
10	Room Signs	2011	3,470		20	347	347	781	10
11	3Rd Floor Handrail, Bumpers	2011	8,172		20	817	817	1,839	11
12	Vent Alarm/Paging System	2011	5,843		20	835	835	1,878	12
13	Smoke Detectors	2011	6,782		20	969	969	2,180	13
14	Handrails And Bumper Guards	2011	3,700		20	185	185	401	14
15	2 Concrete Slabs	2011	8,020		20	802	802	1,738	15
16	Wallpaper, Blinds, Drapes, Lighting - Includes Taxes	2011	22,903		20			22,903	16
17	Install 3 Flood Lights In Parking Lot	2011	3,425		20	343	343	714	17
18	Installed 19 Smoke Detectors	2011	4,498		20	643	643	1,339	18
19	Remove And Install New Radiator	2012	7,641		20	764	764	1,528	19
20	Custom Doors On 3Rd And 4Th Floors	2012	8,925		20	893	893	1,711	20
21	Flooring In 4Th Floor Resident Rooms	2012	32,821		20	3,240	3,240	6,209	21
22	Doors	2012	4,645		20	465	465	852	22
23	Windows	2012	15,045		20	1,709	1,709	2,848	23
24	Remodel Dishwashing Room	2012	11,945		20	1,195	1,195	1,991	24
25	Flood Lights On Outside Of Building	2012	2,540		20	508	508	720	25
26	Closet Organizers For 51 Resident Rooms	2012	16,737		20	1,674	1,674	2,371	26
27	Shaft Walls	2012	2,935		20	294	294	391	27
28	Room & Common Area Signs	2012	4,314		20	431	431	575	28
29	Centrifugal Roof Exhauster	2012	14,203		20	1,420	1,420	1,894	29
30	Concrete Gravel For The Sunken Garden	2012	10,800		20	1,080	1,080	1,350	30
31	Painting Work On 2Nd Floor	2012	5,225		20	523	523	653	31
32	Blinds For Resident Rooms On 4Th And 5Th Floors	2012	4,025		20	403	403	503	32
33	Door Materials For Parrish Construction Project	2012	4,829		20	483	483	604	33
34	TOTAL (lines 1 thru 33)		\$ 10,176,436	\$ 339,053		\$ 559,512	\$ 220,459	\$ 7,460,201	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

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	Totals from Page 12C, Carried Forward		\$ 10,176,436	\$ 339,053		\$ 559,512	\$ 220,459	\$ 7,460,201	1
2	Lighting Fixtures For Corridors	2012	2,853		20	571	571	666	2
3	4Th Floor Common Crown Moulding, Wallcoverings, Chair Rail A	2012	12,779		20	1,278	1,278	1,917	3
4	Plastering And Priming Basement Walls	2012	4,999		20	500	500	625	4
5	Install Flooring On 5Th Floor Common Areas	2012	34,640		20	3,464	3,464	4,330	5
6	Closet Organizers For Resident Rooms	2012	16,680		20	1,668	1,668	1,807	6
7	Ceiling Tiles	2012	3,037		20	152	152	304	7
8	Custom Handrail & Bumper Guard	2012	3,700		20	370	370	740	8
9	Vinyl Wood Plank Flooring For 4Th Floor Common Area	2012	3,055		20	306	306	586	9
10	Tile Flooring For 1St Floor Alzheimer'S Unit	2012	21,780		20	1,522	1,522	2,791	10
11	4Th Floor Common Area Bumper Guards	2012	4,029		20	403	403	672	11
12	Resident Room Remodel Supplies	2012	2,815		20	281	281	375	12
13	Closet Doors Supplies	2012	4,840		20	484	484	645	13
14	Crown Moulding And Wallcoverings	2012	9,402		20	1,138	1,138	2,277	14
15	4Th Floor Common Crown Moulding, Wallcoverings, Chair Rail A	2012	22,129		20	2,213	2,213	3,688	15
16	Work Completed On 1St Floor	2012	4,365		20	437	437	546	16
17	Correction To 2011 Medallion Services Invoices	2012	(20,487)		20	(2,049)	(2,049)	(4,097)	17
18	Bumper Guards On 1St And 3Rd Floor	2012	2,616		20	131	131	262	18
19	Corner Guards And Crash Rails	2012	3,979		20	199	199	398	19
20	New Windows	2012	9,855		20	493	493	986	20
21	Flooring 4Th Floor Hallway And Dining Room	2012	40,223		20	2,011	2,011	4,022	21
22	Installation Of Handrail On 1St Floor	2012	5,850		20	293	293	586	22
23	Wallcovering And Crown Molding On 1St Floor	2012	12,816		20	641	641	1,282	23
24	Installed 9 Electric Resistant Heating Units	2012	6,963		20	348	348	696	24
25	Hanging Doors & Header Installation	2012	2,970		20	149	149	297	25
26	Basement Flooring	2013	22,995		20	886	886	886	26
27	5Th Floor Rooms And Hall-Painting, Door Headers, Electric Work	2013	30,732		20	2,817	2,817	2,817	27
28	Smoke Detectors	2013	4,043		20	371	371	371	28
29	5Th Floor Remodeling-Painting 17 Rooms, Lights, Switches, Outle	2013	44,113		20	1,105	1,105	1,105	29
30	Crashrails	2013	3,809		20	317	317	317	30
31	Flooring-Hallways, Dining Room And Resident Rooms On The 5T	2013	35,758		20	878	878	878	31
32	Tektone System	2013	4,276		20	641	641	641	32
33	Flooring-Breakroom, 2 Bathrooms And 4 Elevators	2013	3,100		20	84	84	84	33
34	TOTAL (lines 1 thru 33)		\$ 10,541,151	\$ 339,053		\$ 583,614	\$ 244,561	\$ 7,493,699	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

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	Totals from Page 12D, Carried Forward		\$ 10,541,151	\$ 339,053		\$ 583,614	\$ 244,561	\$ 7,493,699	1
2	Crash Rails	2013	3,809		20	254	254	254	2
3	3Rd&4Th Floor Office-Painting, Reinstall Outlets, Lights Etc....	2013	4,935		20	105	105	105	3
4	Nurses Station Remodeling	2013	6,110		20	204	204	204	4
5	Laundry Water Heater	2013	7,442		20	434	434	434	5
6	Crashrails	2013	3,809		20	222	222	222	6
7	3Rd Floor Room Remodeling-Install Closets And Header Blocks	2013	3,379		20	197	197	197	7
8	New Water Heater	2013	6,379		20	372	372	372	8
9	Installation Of Closet Shelving Units	2013	3,550		20	178	178	178	9
10	Installation Of Sprinkler Heads	2013	3,334		20	167	167	167	10
11	Installation Of Additional Fire Alarms	2013	7,575		20	379	379	379	11
12	Exterior Patio Entrance Door	2013	13,000		20	542	542	542	12
13	Installation Of Closet Shelving Units	2013	3,738		20	156	156	156	13
14	4Th&5Th Fl Dining Room & Nurses Station-Wallcovering , Paintii	2013	16,914		20	252	252	252	14
15	Crash Rails In Hallways	2013	3,097		20	103	103	103	15
16	Fire Dampers	2013	4,900		20	163	163	163	16
17	Security Camera System	2013	5,497		20	137	137	137	17
18	Installation Of 14 Closet Organizers	2013	4,962		20	124	124	124	18
19	Installation Of 16 Closet Organizers	2013	5,448		20	136	136	136	19
20	Ao Smith Water Heater Model #Btr197	2013	6,250		20	104	104	104	20
21	Installation Of 17 Closet Organizers	2013	5,501		20	92	92	92	21
22	Light Fixtures	2013	11,643		20	97	97	97	22
23	Convection Pellet Heater	2013	3,950		20	66	66	66	23
24	600 Crashrails And 200 Retainers	2013	3,959		20	33	33	33	24
25	Closet Organizers	2013	23,645		20	591	591	591	25
26	Cylinder With Code Compliant Cylinder	2013	46,495		20	775	775	775	26
27	12 Lighting Unfinished Crown Molding	2013	2,614		20	87	87	87	27
28	12 Lighting Unfinished Crown Molding	2013	2,614		20	65	65	65	28
29	Closet Organizers	2013	16,627		20	1,247	1,247	1,247	29
30	Correction To 2012 Roof Exhauster Paid Twice	2013	(7,101)		20	(710)	(710)	(710)	30
31	Elevator Repairs	2013	5,100		20	255	255	255	31
32	Sprinkler Heads In Pit Of 2 Elevator Shafts	2013	6,450		20	323	323	323	32
33	Heating/Cooling Units For Residents Rooms	2013	22,187		20	1,109	1,109	1,109	33
34	TOTAL (lines 1 thru 33)		\$ 10,798,961	\$ 339,053		\$ 591,872	\$ 252,819	\$ 7,501,958	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12F & 12G lines 1 thru 33)	\$	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 861,737	\$ 214	\$ 114,364	\$ 114,150	10	\$ 566,343	71
72	Current Year Purchases	162,004	298	13,439	13,141	10	13,439	72
73	Fully Depreciated Assets	1,436,132		91	91	10	1,436,132	73
74								74
75	TOTALS	\$ 2,459,873	\$ 512	\$ 127,894	\$ 127,382		\$ 2,015,914	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		2011 LEXUS LS 460	2011	\$ 30,000	\$	\$ 6,064	\$ 6,064	5	\$ 15,851	76
77										77
78										78
79										79
80	TOTALS			\$ 30,000	\$	\$ 6,064	\$ 6,064		\$ 15,851	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)	\$ 13,696,834	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 339,565	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 725,830	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 386,265	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,533,723	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	2011 Lexus LS 460 - 2011	\$ 39,141	\$ 6,492	\$ 32,460	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 39,141	\$ 6,492	\$ 32,460	91

G. Construction-in-Progress

	Description	Cost	
92			92
93			93
94			94
95		\$	95

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

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	<u>Allocated from Healthcare Accounting Services</u>				<u>28,094</u>			5
6	<u>Allocated from MS Healthcare Accounting</u>				<u>4,226</u>			6
7	TOTAL				\$ 32,320			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

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

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

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

16. Rental Amount for movable equipment: \$ 23,984 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Facility</u>	<u>GMAC Mountaineer</u>	\$	\$ <u>4,913</u>	17
18	<u>Allocated from MS Healthcare Accounting</u>			<u>745</u>	18
19					19
20					20
21	TOTAL		\$	\$ 5,658	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsng & Rehab # 0044057 Report Period Beginning: 01/01/13 Ending: 12/31/13
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 771,797	\$		\$ 771,797	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				328,140			328,140	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				879,660			879,660	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 - 02	# of prescrpts					631,153		631,153	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify):										12
13	Other (specify): <u>See Supplemental</u>				121,367		156,274	520,017		797,658	13
14	TOTAL			\$	121,367		\$ 2,135,871	\$ 1,151,170		\$ 3,408,408	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning: 01/01/13

Ending:

12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 193,589	\$ 7,212,061	1
2	Cash-Patient Deposits	97,482	97,482	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,023,605	6,023,605	3
4	Supply Inventory (priced at)	51,240	51,240	4
5	Short-Term Investments			5
6	Prepaid Insurance	59,070	59,070	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	826,358	1,439,541	8
9	Other(specify): See Attached Schedule	2,000	2,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,253,344	\$ 14,884,999	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		408,000	13
14	Buildings, at Historical Cost		8,021,280	14
15	Leasehold Improvements, at Historical Cost	2,758,195	2,758,195	15
16	Equipment, at Historical Cost	1,937,724	2,753,724	16
17	Accumulated Depreciation (book methods)	(2,832,407)	(6,596,399)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	132,817	413,755	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,996,329	\$ 7,758,555	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,249,673	\$ 22,643,554	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 6,398,722	\$ 6,398,722	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	84,213	84,213	28
29	Short-Term Notes Payable	519,876	519,876	29
30	Accrued Salaries Payable	558,740	558,740	30
31	Accrued Taxes Payable (excluding real estate taxes)	35,164	35,164	31
32	Accrued Real Estate Taxes(Sch.IX-B)	153,000	153,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(2,000)	(2,000)	35
Other Current Liabilities(specify):				
36	See Attached Schedule	652,461	(3,935,411)	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,400,176	\$ 3,812,304	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		14,000,000	39
40	Mortgage Payable		6,000,000	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)	\$	\$ 20,000,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,400,176	\$ 23,812,304	46
47	TOTAL EQUITY(page 18, line 24)	\$ 849,497	\$ (1,168,750)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,249,673	\$ 22,643,554	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 519,188	1
2	Restatements (describe):		2
3	Adjusting Journal Entry	18,502	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 537,690	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	316,807	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	(5,000)	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)	\$ 311,807	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 849,497	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 24,935,753	1
2	Discounts and Allowances for all Levels	(8,720,392)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,215,361	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,564,839	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,564,839	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	60	16
17	Sale of Drugs	536,349	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	104,172	19
20	Radiology and X-Ray	34,112	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 674,693	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	148,487	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 148,487	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,842	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,842	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,605,222	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	3,034,379	31
32	Health Care	5,794,776	32
33	General Administration	5,026,708	33
B. Capital Expense			
34	Ownership	2,072,280	34
C. Ancillary Expense			
35	Special Cost Centers	3,782,635	35
36	Provider Participation Fee	577,637	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,288,415	40
41	Income before Income Taxes (line 30 minus line 40)**	316,807	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 316,807	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,710,310	44
45	Private Pay - Net Inpatient Revenue	1,534,243	45
46	Medicare - Net Inpatient Revenue	4,774,830	46
47	Other-(specify)		47
48	Other-(specify)	195,978	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,215,361	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? **Not Complete** If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

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	1,962	2,154	\$ 84,811	\$ 39.37	1
2	Assistant Director of Nursing	4,534	5,037	165,030	32.76	2
3	Registered Nurses	49,638	54,666	1,428,917	26.14	3
4	Licensed Practical Nurses	38,219	43,574	1,178,199	27.04	4
5	CNAs & Orderlies	150,747	172,578	2,027,915	11.75	5
6	CNA Trainees					6
7	Licensed Therapist	3,623	3,623	121,367	33.50	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	22,373	23,354	259,033	11.09	10
11	Social Service Workers	10,570	11,807	146,101	12.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	36,934	40,628	491,804	12.11	15
16	Dishwashers					16
17	Maintenance Workers	10,349	11,276	160,998	14.28	17
18	Housekeepers	42,302	46,282	442,744	9.57	18
19	Laundry	16,206	17,645	190,162	10.78	19
20	Administrator	1,838	2,104	148,559	70.61	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,300	42,582	18.51	22
23	Office Manager					23
24	Clerical	18,960	21,287	395,476	18.58	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	2,805	4,241	60,880	14.36	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	5,463	5,948	170,123	28.60	33
34	TOTAL (lines 1 - 33)	418,603	468,504	\$ 7,514,701 *	\$ 16.04	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	575	\$ 27,472	01-03	35
36	Medical Director	Monthly	42,092	09-03	36
37	Medical Records Consultant	Monthly	4,608	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	275	17,929	10-03	39
40	Physical Therapy Consultant	Monthly	52,102	10a-03	40
41	Occupational Therapy Consultant	Monthly	28,625	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	195	10,786	12-03	45
46	Other(specify)				46
47	Therapy Consultant	Monthly	19,200	10a-03	47
48					48
49	TOTAL (lines 35 - 48)	1,044	\$ 202,814		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,086	22,128	10-03	52
53	TOTAL (lines 50 - 52)	1,086	\$ 22,128		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsg & Rehab

0044057

Report Period Beginning: 01/01/13

Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Kelly Covarrubias	Administrator	0	\$ 148,559	Workers' Compensation Insurance	\$ 525,903	IDPH License Fee	\$	
Lorraine Suissa	Administrative	0	42,582	Unemployment Compensation Insurance		Advertising: Employee Recruitment	6,807	
				FICA Taxes	574,875	Health Care Worker Background Check		
				Employee Health Insurance	837,949	(Indicate # of checks performed 651)	8,898	
				Employee Meals		Patient Background Checks	600	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	4,336	
				Holiday Expense	6,362	License & Fees	2,250	
				Life Insurance	21,821	Allocated from Healthcare Accounting	2,373	
				Dental Insurance	15,081	Allocated from MS Healthcare Accounting	100	
				Disability Insurance	14,217			
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 191,141	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
(List each licensed administrator separately.)				\$ 1,996,208		\$ 30,764		
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 - Mark Suissa			\$ 120,000				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 120,000	TOTAL		\$	Seminar Expense	6,286
(Attach a copy of any management service agreement)							Allocated from Healthcare Accounting	452
							Allocated from MS Healthcare Accounting	232
C. Professional Services								
Vendor/Payee	Type		Amount					
See Attached	Legal		\$ 62,201					
Healthcare Accounting Svcs.	Bookkeeping/Accounting		461,699					
FR&R	Accounting		34,500					
MS Healthcare Accounting	Accounting		17,000					
Personnel Planners	Unemployment Tax Cons.		2,265					
American Data	Computer Services		3,606					
E-Health Data Solutions	Computer Services		5,940					
National Datacare	Computer Services		4,787					
Paychex	Payroll Processing		17,072					
Legal Architects	Architectural Fees		2,409					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 611,479				Entertainment Expense ()	
(If total legal fees exceed \$5,000, attach copy of invoices.)							(agree to Sch. V, line 24, col. 8)	
							TOTAL \$ 6,970	

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Salem Village Nrsng & Rehab

0044057

Report Period Beginning:

01/01/13

Ending:

12/31/13

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 12,030 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. \$ 577,637
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
 - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
 - c. What percent of all travel expense relates to transportation of nurses and patients? 100% ln 14
 - d. Have vehicle usage logs been maintained? Yes
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
 - g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.