

Facility Name & ID Number Timber Point Healthcare Ctr

0043158 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	110	Skilled (SNF)	110	40,150	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	110	TOTALS	110	40,150	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,148	3,287	3,038	20,473	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,148	3,287	3,038	20,473	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 50.99%

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

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

N/A

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 1998

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

YES Date 1998 NO

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

YES NO If YES, enter number of beds certified 110 and days of care provided 2,428

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL 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 Timber Point Healthcare Ctr # 0043158 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	149,342	18,849	4,506	172,697		172,697	(1,274)	171,423		1
2	Food Purchase		137,566		137,566		137,566	236	137,802		2
3	Housekeeping	90,694	13,242		103,936		103,936	236	104,172		3
4	Laundry	37,347	13,193		50,540		50,540		50,540		4
5	Heat and Other Utilities			99,710	99,710		99,710	312	100,022		5
6	Maintenance	118,209		101,826	220,035		220,035	(10,306)	209,729		6
7	Other (specify):* See Supplemental							398	398		7
8	TOTAL General Services	395,592	182,850	206,042	784,484		784,484	(10,398)	774,086		8
	B. Health Care and Programs										
9	Medical Director			5,054	5,054		5,054		5,054		9
10	Nursing and Medical Records	963,069	54,670	4,154	1,021,893		1,021,893		1,021,893		10
10a	Therapy	24,577			24,577		24,577		24,577		10a
11	Activities	45,328	10,990		56,318		56,318		56,318		11
12	Social Services	77,132	56	4,080	81,268		81,268		81,268		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	1,110,106	65,716	13,288	1,189,110		1,189,110		1,189,110		16
	C. General Administration										
17	Administrative	111,975			111,975		111,975	10,178	122,153		17
18	Directors Fees										18
19	Professional Services			234,487	234,487	(27,170)	207,317	(121,073)	86,244		19
20	Dues, Fees, Subscriptions & Promotions			39,638	39,638		39,638	(33,420)	6,218		20
21	Clerical & General Office Expenses	85,785	12,154	170,300	268,239		268,239	(114,011)	154,228		21
22	Employee Benefits & Payroll Taxes			272,658	272,658		272,658	(4,771)	267,887		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,423	1,423		1,423	179	1,602		24
25	Other Admin. Staff Transportation			38,338	38,338		38,338	474	38,812		25
26	Insurance-Prop.Liab.Malpractice			118,114	118,114		118,114	638	118,752		26
27	Other (specify):* See Supplemental							13,317	13,317		27
28	TOTAL General Administration	197,760	12,154	874,958	1,084,872	(27,170)	1,057,702	(248,489)	809,213		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,703,458	260,720	1,094,288	3,058,466	(27,170)	3,031,296	(258,887)	2,772,409		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.

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Alloc. Extended Care Consulting, LLC			398
Total	-	-	398
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Alloc. Extended Care Consulting, LLC			13,317
Total	-	-	13,317

**Timber Point Healthcare Ctr
 Medicaid Cost Report
 01/01/13 - 12/31/13**

Page 3 Supplemental Schedule - Other Admin. Staff Transportation

Payee	Amount	Allowable
Adam Zanger	1,083	1,083
Andrea Bloyd	816	816
Care Consulting of Illinois	21,876	21,876
Dinah Davidson	154	154
Donald Steinkuhler	567	567
Ford Credit	500	500
Herren Autobody	396	396
Kim Campbell	38	38
Kyle Cooper	50	50
Laura Sepessy	2,170	2,170
Lynn Waters-Scott	332	332
Nicholas Skinner	475	475
Nicole Buehler	85	85
Pam Steinkuhler	231	231
Patricia Bedwell	9,565	9,565
Alloc. Extended Care Consulting, LLC	474	474
	<u>38,812</u>	<u>38,812</u>

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 3 Supplemental Schedule - Reclass

Description	Cost Center	Increase	Decrease
Real Estate Taxes	33	27,170	
Professional Fees	19		27,170

Facility Name & ID Number Timber Point Healthcare Ctr

#0043158

Report Period Beginning:

01/01/13

Ending:

12/31/13

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			5,255	5,255		5,255	48,207	53,462			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			808	808		808	31,762	32,570			32
33	Real Estate Taxes			26,459	26,459	27,170	53,629	(53,037)	592			33
34	Rent-Facility & Grounds			177,443	177,443		177,443	(175,119)	2,324			34
35	Rent-Equipment & Vehicles			27,015	27,015		27,015	448	27,463			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			236,980	236,980	27,170	264,150	(147,739)	116,411			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		155,782	366,417	522,199		522,199		522,199			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			169,685	169,685		169,685		169,685			42
43	Other (specify):* See Supplemental			55,763	55,763		55,763	(55,763)				43
44	TOTAL Special Cost Centers		155,782	591,865	747,647		747,647	(55,763)	691,884			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,703,458	416,502	1,923,133	4,043,093		4,043,093	(462,389)	3,580,704			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

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Non-Allowable			55,763
Total	-	-	55,763

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(38,357)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,408)	01		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(137,261)	21		24
25	Fund Raising, Advertising and Promotional	(33,057)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,757)	20		28
29	Other-Attach Schedule Supplemental Schedule	(180,770)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (392,610)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(69,779)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (69,779)		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (462,389)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Timber Point Healthcare Ctr

ID# 0043158

Report Period Beginning: 01/01/13

Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Other Income	\$ (25,842)	21	1
2	Rental Income	(16,223)	06	2
3	Bank Charges	(9,292)	21	3
4	Collection Expense	(2,448)	21	4
5	Non-Allowable Legal	(11,033)	19	5
6	Non-Allowable Expenses	(55,763)	43	6
7	Real Estate Refund Adjustment	(54,259)	33	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15	Timber Point Associates, LLC			15
16	Bank Fees	(33)	21	16
17	Amortization	(5,877)	31	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(180,770)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Timber Point Healthcare Ctr# 0043158

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	(1,408)	0	134	0	0	0	0	0	0	0	0	(1,274)	1
2	Food Purchase	0	0	236	0	0	0	0	0	0	0	0	236	2
3	Housekeeping	0	0	236	0	0	0	0	0	0	0	0	236	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	312	0	0	0	0	0	0	0	0	312	5
6	Maintenance	(16,223)	0	2,036	3,881	0	0	0	0	0	0	0	(10,306)	6
7	Other (specify):*	0	0	0	398	0	0	0	0	0	0	0	398	7
8	TOTAL General Services	(17,631)	0	2,954	4,279	0	(10,398)	8						
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	1,561	8,617	0	0	0	0	0	0	0	10,178	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,033)	0	(110,040)	0	0	0	0	0	0	0	0	(121,073)	19
20	Fees, Subscriptions & Promotions	(34,814)	0	1,394	0	0	0	0	0	0	0	0	(33,420)	20
21	Clerical & General Office Expenses	(174,876)	33	6,588	54,244	0	0	0	0	0	0	0	(114,011)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(4,771)	0	0	0	0	0	0	0	(4,771)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	179	0	0	0	0	0	0	0	0	179	24
25	Other Admin. Staff Transportation	0	0	474	0	0	0	0	0	0	0	0	474	25
26	Insurance-Prop.Liab.Malpractice	0	0	638	0	0	0	0	0	0	0	0	638	26
27	Other (specify):*	0	0	0	13,317	0	0	0	0	0	0	0	13,317	27
28	TOTAL General Administration	(220,723)	33	(99,206)	71,407	0	(248,489)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(238,354)	33	(96,252)	75,686	0	(258,887)	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Timber Point Healthcare Ctr# 0043158

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	45,338	2,869	0	0	0	0	0	0	0	0	48,207	30
31	Amortization of Pre-Op. & Org.	(5,877)	5,877	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(38,357)	69,334	785	0	0	0	0	0	0	0	0	31,762	32
33	Real Estate Taxes	(54,259)	0	1,222	0	0	0	0	0	0	0	0	(53,037)	33
34	Rent-Facility & Grounds	0	(175,119)	0	0	0	0	0	0	0	0	0	(175,119)	34
35	Rent-Equipment & Vehicles	0	0	448	0	0	0	0	0	0	0	0	448	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(98,493)	(54,570)	5,324	0	0	0	0	0	0	0	0	(147,739)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(55,763)	0	0	0	0	0	0	0	0	0	0	(55,763)	43
44	TOTAL Special Cost Centers	(55,763)	0	0	0	0	0	0	0	0	0	0	(55,763)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(392,610)	(54,537)	(90,928)	75,686	0	(462,389)	45						

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 175,119	Timber Point Associates, LLC	100.00%	\$	\$ (175,119)	1
2	V	21 Bank Fees		Timber Point Associates, LLC	100.00%	33	33	2
3	V	30 Depreciation		Timber Point Associates, LLC	100.00%	45,338	45,338	3
4	V	31 Amortization		Timber Point Associates, LLC	100.00%	5,877	5,877	4
5	V	32 Interest		Timber Point Associates, LLC	100.00%	69,334	69,334	5
6	V	33 Real Estate Taxes	26,459	Timber Point Associates, LLC	100.00%	26,459		6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 201,578			\$ 147,041	\$ * (54,537)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Timber Point Healthcare Ctr

0043158

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	Sherwin I. Ray	33.33%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Jakob Bakst	33.33%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3	Eric Rothner	33.34%	Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	5
6			Lakewood Nursing and Rehab	Plainfield, IL	Rothner Vents	Evanston, IL	Vent. Rental	6
7			Lemont Nursing and Rehab	Lemont, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Prairie Manor Halth Care	Chicago Heights, IL	Reliable Medical	Des Plaines, IL	Medical Supplies	8
9			Rainbow Beach Nursing Center	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			Sheridan Shores	Chicago, IL				10
11			Snow Vally Nursing and Rehab	Lisle, IL				11
12			South Suburban Rehabilitation Center	Chicago, IL	Timber Point			12
13			Tri-State Nursing and Rehab	Lansing, IL	Associates, LLC	Camp Point, IL	Bldg. Company	13
14			Wheaton Care Center	Wheaton, IL				14
15			Boulevard Care Nursing and Rehab	Chicago, IL				15
16			Countryside Nursing and Rehab	Dolton, IL				16
17			Hillcrest Nursing and Rehab	Joliet, IL				17
18			Oak Park Healthcare Center	Oak Park, IL				18
19			Park House Nursing and Rehab	Chicago, IL				19
20			Timber Point Healthcare Center	Camp Point, IL				20
21			Prairie Village Healthcare Center	Jacksonville, IL				21
22			Dyer Nursing and Rehab	Dyer, IN				22
23			Lake County Nursing and Rehab	East Chicago, IN				23
24			Sebos Nursing and Rehab	Holbart, IN				24
25			Sheffield Manor Nursing Center	Indianapolis, IN				25
26			McKinley Health Care Center	Canton, OH				26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	01 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 134	\$	134	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	236		236	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	236		236	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	312		312	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	2,036		2,036	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	1,561		1,561	20
21	V	19 Professional Fees	114,000	Extended Care Consulting, LLC	100.00%	3,960		(110,040)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	1,394		1,394	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	6,588		6,588	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	179		179	24
25	V	25 Other Staff Admin. Transportation		Extended Care Consulting, LLC	100.00%	474		474	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	638		638	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	2,869		2,869	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	785		785	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,222		1,222	29
30	V	35 Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	448		448	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		\$ 114,000			\$ 23,072	\$ *	(90,928)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	06 Maintenance	\$	Extended Care Consulting, LLC	100.00%	\$ 3,881	\$ 3,881	15
16	V	06 Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07 Emp. Ben. - Gen. Services		Extended Care Consulting, LLC	100.00%	398	398	17
18	V	07 Emp. Ben. - Gen. Services		Extended Care Consulting, LLC	100.00%			18
19	V	17 Administrative		Extended Care Consulting, LLC	100.00%	8,617	8,617	19
20	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	54,244	54,244	20
21	V	21 Office and Clerical	15,905	Extended Care Consulting, LLC	100.00%	15,905		21
22	V	27 Emp. Ben. - Gen. Admin.		Extended Care Consulting, LLC	100.00%	11,741	11,741	22
23	V	27 Emp. Ben. - Gen. Admin.		Extended Care Consulting, LLC	100.00%	1,576	1,576	23
24	V	22 Employee Benefits	4,771	Extended Care Consulting, LLC	100.00%		(4,771)	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		\$ 20,676			\$ 96,362	\$ * 75,686	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1		Care Centers Health Systems, Inc.	100.00%		
16	V	10		Care Centers Health Systems, Inc.	100.00%		
17	V	39		Care Centers Health Systems, Inc.	100.00%		
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		\$			\$ 0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Ancillary	\$	Tricare Rehab	100.00%	\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Ancillary	\$	Reliable Medical of the Midwest, LLC	100.00%	\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0	\$ *

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Benefits	\$ 70,123	CCS VEBA	100.00%	\$ 70,123	\$	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		\$ 70,123			\$ 70,123	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Relative	Clerical	0.00	See Attached	0.65	1.63%	Alloc. Salary	\$ 1,142	22 - 07	1
2	Sherwin Ray	Owner	Administration	33.33%	See Attached	4.68	11.70%	Salary	21,736	17 - 01	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 22,878		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 Timber Point Healthcare Ctr

0043158

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 Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,101,784	30	\$ 7,195	\$ 20,473	\$ 134	1
2	02	Food	Patient Days	1,101,784	30	12,684	20,473	236	2
3	03	Housekeeping	Patient Days	1,101,784	30	12,707	20,473	236	3
4	05	Utilities	Patient Days	1,101,784	30	16,778	20,473	312	4
5	06	Maintenance	Patient Days	1,101,784	30	109,559	20,473	2,036	5
6	17	Administrative	Patient Days	1,101,784	30	84,000	20,473	1,561	6
7	19	Professional Fees	Patient Days	1,101,784	30	213,139	20,473	3,960	7
8	20	Dues and Subscriptions	Patient Days	1,101,784	30	75,016	20,473	1,394	8
9	21	Office and Clerical	Patient Days	1,101,784	30	354,548	20,473	6,588	9
10	24	Seminar and Travel	Patient Days	1,101,784	30	9,615	20,473	179	10
11	25	Other Staff Admin. Transport.	Patient Days	1,101,784	30	25,510	20,473	474	11
12	26	Insurance	Patient Days	1,101,784	30	34,345	20,473	638	12
13	30	Depreciation	Patient Days	1,101,784	30	154,393	20,473	2,869	13
14	32	Interest	Patient Days	1,101,784	30	42,261	20,473	785	14
15	33	Real Estate Taxes	Patient Days	1,101,784	30	65,749	20,473	1,222	15
16	35	Rent - Equipment and Auto	Patient Days	1,101,784	30	24,117	20,473	448	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,241,616	\$	\$ 23,072	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	06	Maintenance	Patient Days	1,101,784	30	\$ 208,870	\$ 208,870	20,473	\$ 3,881	1
2	06	Maintenance	Direct	1	1		1			2
3	07	Emp. Ben. - Gen. Services	Patient Days	1,101,784	30	21,409	21,409	20,473	398	3
4	07	Emp. Ben. - Gen. Services	Direct	1	1		1			4
5	17	Administrative	Patient Days	1,101,784	30	463,710	463,710	20,473	8,617	5
6	21	Office and Clerical	Patient Days	1,101,784	30	2,919,199	2,919,199	20,473	54,244	6
7	21	Office and Clerical	Direct	1	1	15,905	15,905	1	15,905	7
8	27	Emp. Ben. - Gen. Admin.	Patient Days	1,101,784	30	631,850	631,850	20,473	11,741	8
9	27	Emp. Ben. - Gen. Admin.	Direct	1	1	1,576		1	1,576	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,262,519	\$ 4,260,943		\$ 96,362	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Profit Margin %	122,604	23	\$ 88,277	\$	\$	1
2	10	Nursing	Profit Margin %	5,445	23	3,920			2
3	39	Ancillary	Profit Margin %	139,357	23	100,339			3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 192,536	\$	\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Ancillary	Profit Margin %	10,291,244	19	\$ 10,092,129	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 10,092,129	\$	\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Ancillary	Profit Margin %	194,494	13	\$ 192,763	\$	\$	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					\$ 192,763	\$	\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	22	Employee Benefits	Direct Allocation	1	1	\$ 70,123	\$ 1	\$ 70,123	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					\$ 70,123	\$	\$ 70,123	25

SEE ACCOUNTANTS' COMPILATION REPORT

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2012 report.		\$	26,634	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	27,121	2
3. Under or (over) accrual (line 2 minus line 1).		\$	487	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	27,194	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	27,170	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>81,348</u> For <u>10/11</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(54,259)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	592	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2008	<u>113,776</u>	<u>8</u>	
	2009	<u>62,670</u>	<u>9</u>	
	2010	<u>63,193</u>	<u>10</u>	
	2011	<u>64,125</u>	<u>11</u>	
	2012	<u>25,899</u>	<u>12</u>	
2013 Real Estate Tax Accrual = \$25,899 * 1.05 = \$27,194				13
Extended Care Consulting, LLC (Allocation) = \$1,222				14
				15
				16

FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	\$ 13
14	PLUS APPEAL COST FROM LINE 5	\$ 14
15	LESS REFUND FROM LINE 6	\$ 15
16	AMOUNT TO USE FOR RATE CALCULATION	\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Timber Point Healthcare Ctr COUNTY Adams
 FACILITY IDPH LICENSE NUMBER 0043158
 CONTACT PERSON REGARDING THIS REPORT Edward N. Slack
 TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>03-0-0932-001-00</u>	<u>Long Term Care Facility</u>	\$ <u>25,899.46</u>	\$ <u>25,899.46</u>
2. <u>Allocation</u>	<u>Long Term Care Facility</u>	\$ <u>133,178.74</u>	\$ <u>1,000.32</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>159,078.20</u></u>	\$ <u><u>26,899.78</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.

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 10 Supplemental Schedule

Vendor	Description	Amount
Appeal Costs		
Skidelsy & Associates, LLC	Professional Fees	12,890
Skidelsy & Associates, LLC	Professional Fees	14,280
Total - Line 5 Total		27,170
Refunds		
Adams County	2010 Real Estate Tax Refund	38,677
Adams County	2011 Real Estate Tax Refund	42,671
Total		81,348
Refund Adjustment		
Appeal Costs		27,170
Real Estate Tax Refund		81,348
Appeal Costs		27,170
Remainder		54,178
1/2 of Remainder		27,089
Total - Line 6 Total		54,259

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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

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

XI. OWNERSHIP COSTS:

A. Land.

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

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	110		1998		\$ 1,120,000	\$ 40,729		\$ 40,729	\$	\$ 649,933	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10	Various		2001		18,442	670		670		8,246	10
11	Various		2003		7,919	288		288		3,012	11
12	Various		2004		24,419	1,003		1,003		9,505	12
13	Various		2005		12,730	463		463		3,916	13
14	Various		2006		18,831	685		685		5,108	14
15	Various		2007		6,583	239		239		1,546	15
16	Various		2008		22,650	626		626		3,413	16
17	Handicap Ramp		2010		3,986	145		145		453	17
18	Install Duct		2010		3,230	117		117		357	18
19	Kitchen Roof Top Replacement		2011		4,938	180		180		479	19
20	Kitchen Exhaust Hood and Installation		2011		2,376	86		86		194	20
21	Kitchen Roof top Unit Replacement		2012		4,938	180		180		329	21
22	Flooring - Nurses Station		2012		6,461	235		235		313	22
23	Plumbing - PVC Piping from Basement to Outside Facility		2012		3,975	145		145		145	23
24	Driveway Repairs - East Entrance - Tear, gravel, and regrade		2013		12,925	195		195		195	24
25	Flooring - Front Lobby		2013		6,185	75		75		75	25
26						(963)		(963)			26
27											27
28											28
29											29
30	Timber Point Associates, LLC (Building Partnership)										
31											31
32	Various		1998		15,322	557		557		8,612	32
33	Various		1999		10,509	382		382		5,365	33
34	Various		2000		2,585	93		93		1,272	34
35	Various		2000		12,177					12,177	35
36	Various		2001		99,148	3,577		3,577		45,344	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								69		
70	TOTAL (lines 4 thru 69)	\$	1,420,329	\$	49,707	\$	49,707	\$	759,989	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,420,329	\$ 49,707		\$ 49,707	\$	\$ 759,989	1
2									2
3	Related Party Allocations - See Supplemental Schedules								3
4									4
5									5
6	Allocations - Extended Care Consulting	2007	85	4		4		30	6
7	Allocations - Extended Care Consulting	2009	51	3		3		13	7
8	Allocations - Extended Care Consulting	2010	501	25		25		100	8
9	Allocations - Extended Care Consulting	2011	180	9		9		27	9
10	Allocations - Extended Care Consulting	2012	59	3		3		6	10
11									11
12									12
13	Allocations - Extended Care Consulting / 2201 Main LLC	2002	8,173	210		210		2,366	13
14	Allocations - Extended Care Consulting / 2201 Main LLC	2002	6,751	617		617		6,176	14
15	Allocations - Extended Care Consulting / 2201 Main LLC	2003	7,956	727		727		7,278	15
16	Allocations - Extended Care Consulting / 2201 Main LLC	2005	395	42		42		311	16
17	Allocations - Extended Care Consulting / 2201 Main LLC	2009	71	4		4		18	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,444,551	\$ 51,351		\$ 51,351	\$	\$ 776,314	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	\$ 117,546	\$ 693	\$ 693	\$	5 - 7	\$ 96,505	71
72	Current Year Purchases	9,018	193	193		5 - 7	193	72
73	Fully Depreciated Assets							73
74	See Supplemental	195,125	1,225	1,225			193,801	74
75	TOTALS	\$ 321,689	\$ 2,111	\$ 2,111	\$		\$ 290,499	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	Facility - Timber Point	Van		\$ 23,698	\$	\$	\$		\$ 23,698	76
77	Alloc. - Extended Care			2,880					2,880	77
78										78
79										79
80	TOTALS			\$ 26,578	\$	\$	\$		\$ 26,578	80

E. Summary of Care-Related Assets

	1	2		
	Reference	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)	\$ 1,916,749	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 53,462	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 53,462	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,093,391	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Timber Point Associates, LLC			
Prior	118,000		118,000
Current			
Total	118,000	-	118,000
Related Party 2 - Extended Care Consulting, LLC			
Prior	54,590	192	53,596
Current	367	37	37
Total	54,957	229	53,633
Related Party 3 - Extended Care Consulting, LLC / 2201 Main LLC			
Prior	2,263	26	2,263
Current			
Total	2,263	26	2,263
Related Party 4 - Vent Lease - Matrix Software			
Prior	19,905	970	19,905
Current			
Total	19,905	970	19,905
Total	195,125	1,225	193,801

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Related Party
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	See							5
6	Supplement				2,324			6
7	TOTAL				\$ 2,324			7

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

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

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

15. Is Movable equipment rental included in building rental? YES NO
 16. Rental Amount for movable equipment: \$ 23,961 Description: See Supplemental Schedule
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Ford	\$	\$ 3,502	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 3,502	21

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____
11. Rent to be paid in future years under the current rental agreement:
- | | Fiscal Year Ending | Annual Rent |
|-----|--------------------|-------------|
| 12. | <u>/2014</u> | \$ _____ |
| 13. | <u>/2015</u> | \$ _____ |
| 14. | <u>/2016</u> | \$ _____ |

* If there is an option to buy the building, please provide complete details on attached schedule.
 ** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	145,673	\$		\$	145,673	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				10,921				10,921	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				198,473				198,473	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					131,917			131,917	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): See Supplemental	39 - 02						23,865			23,865	12
13	Other (specify): See Supplemental	39 - 03					11,350				11,350	13
14	TOTAL			\$		\$	366,417	\$	155,782	\$	522,199	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

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 16 Supplemental Schedule

Description	Supplies	Other
Oxygen	11,259	
Medical Supplies	10,181	
Therapy and Rehab Supplies	2,102	
Wheelchairs and Walkers		212
Low Pressure Mattresses		365
Ambulance		2,752
Laboratory		578
Radiology		3,436
Ventilation Therapy		168
Other	323	3,839
Total	23,865	11,350

Facility Name & ID Number Timber Point Healthcare Ctr# 0043158Report Period Beginning: 01/01/13Ending: 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	\$ 2,952	\$ 4,215	1
2	Cash-Patient Deposits	19,165	19,165	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>364,733</u>)	784,603	784,603	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	42,067	42,067	6
7	Other Prepaid Expenses	52,667	52,667	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>		12,950	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 901,454	\$ 915,667	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		118,000	13
14	Buildings, at Historical Cost		1,120,000	14
15	Leasehold Improvements, at Historical Cost	152,762	292,503	15
16	Equipment, at Historical Cost	128,938	270,636	16
17	Accumulated Depreciation (book methods)	(148,521)	(1,012,910)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 133,179	\$ 788,229	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,034,633	\$ 1,703,896	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 671,073	\$ 671,073	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,509	18,509	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	80,321	80,321	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,713	3,713	31
32	Accrued Real Estate Taxes(Sch.IX-B)		27,194	32
33	Accrued Interest Payable		5,574	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental Schedule</u>	681,353	825,996	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,454,969	\$ 1,632,380	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		995,830	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Supplemental Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 995,830	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,454,969	\$ 2,628,210	46
47	TOTAL EQUITY(page 18, line 24)	\$ (420,336)	\$ (924,314)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,034,633	\$ 1,703,896	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Real Estate Tax Escrow		12,950
Total	-	12,950
Line 23 - Other Long Term Assets		
Total	-	-
Line 36 - Other Current Liabilities		
Due to Related Parties	681,353	825,996
Total	681,353	825,996
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (446,740)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (446,740)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	26,404	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 26,404	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)	\$ (420,336)	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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,722,811	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,722,811	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	184,916	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 184,916	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	38,357	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 38,357	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	123,413	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 123,413	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,069,497	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	784,484	31
32	Health Care	1,189,110	32
33	General Administration	1,084,872	33
B. Capital Expense			
34	Ownership	236,980	34
C. Ancillary Expense			
35	Special Cost Centers	577,962	35
36	Provider Participation Fee	169,685	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,043,093	40
41	Income before Income Taxes (line 30 minus line 40)**	26,404	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 26,404	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,918,895	44
45	Private Pay - Net Inpatient Revenue	481,741	45
46	Medicare - Net Inpatient Revenue	989,198	46
47	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	50,040	47
48	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	282,937	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,722,811	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Other Income	25,842	25,842
Rental Income - Non Facility Related	16,223	16,223
Real Estate Tax Refunds	81,348	54,259
Total	<u>123,413</u>	<u>96,324</u>

Facility Name & ID Number Timber Point Healthcare Ctr

0043158

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	1,766	1,843	\$ 56,016	\$ 30.39	1
2	Assistant Director of Nursing	1,535	2,002	55,968	27.96	2
3	Registered Nurses	11,742	13,066	337,244	25.81	3
4	Licensed Practical Nurses	7,251	7,920	131,602	16.62	4
5	CNAs & Orderlies	32,851	35,622	362,802	10.18	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,941	2,274	24,577	10.81	8
9	Activity Director	1,735	1,988	24,401	12.27	9
10	Activity Assistants	2,063	2,389	20,927	8.76	10
11	Social Service Workers	3,954	4,433	77,132	17.40	11
12	Dietician					12
13	Food Service Supervisor	1,960	2,258	26,993	11.95	13
14	Head Cook					14
15	Cook Helpers/Assistants	4,812	5,473	47,064	8.60	15
16	Dishwashers	7,617	8,790	75,285	8.56	16
17	Maintenance Workers	8,205	9,278	118,209	12.74	17
18	Housekeepers	9,005	10,694	90,694	8.48	18
19	Laundry	3,460	4,203	37,347	8.89	19
20	Administrator	2,023	2,195	90,239	41.11	20
21	Assistant Administrator					21
22	Other Administrative	241	243	21,736	89.45	22
23	Office Manager					23
24	Clerical	3,298	3,727	85,785	23.02	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,594	1,794	19,437	10.83	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	107,053	120,192	\$ 1,703,458 *	\$ 14.17	34

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 4,506	01 - 03	35
36	Medical Director	5,054	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	4,154	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant	4,080	12 - 03	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 17,794		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
National Datacare Corporation	Data Processing	2,227
Nebo Systems	Data Processing	67
Yolocare	Data Processing	436
Burke, Warren, Mackay & Serritella, P.C.	Legal	4,297
Chuhak & Tecson	Legal	37
Williams, Montgomery & John, Ltd	Legal	6,086
Meyer Magence	Legal	63
Robbins, Saloman, & Patt, Ltd.	Legal	612
Blymas	Other	1,920
Care Consultants of Illinois	Other	45
Pharmacy Price Management	Other	1,719
Resolution Systems	Other	223
HFG	Other	6,204
Mpro	Other	1,880
Skidelsky & Associates	Other	27,170

Total

52,986

**Timber Point Healthcare Ctr
Medicaid Cost Report
01/01/13 - 12/31/13**

Page 21 Supplemental Schedule - Legal Details

Vendor	Invoice Date	Amount	Allowable
Burke, Warren, MacKay & Serritella, P.C.	01/24/13	244	
Burke, Warren, MacKay & Serritella, P.C.	02/28/13	186	
Burke, Warren, MacKay & Serritella, P.C.	03/29/13	328	
Chuhak & Tecson, P.C.	03/31/13	37	
Burke, Warren, MacKay & Serritella, P.C.	04/30/13	209	
Williams, Montgomery & John, Ltd	05/21/13	350	
Burke, Warren, MacKay & Serritella, P.C.	05/31/13	241	
Williams, Montgomery & John, Ltd	06/24/13	335	
Meyer Magence	06/30/13	63	63
Burke, Warren, MacKay & Serritella, P.C.	06/30/13	427	
Burke, Warren, MacKay & Serritella, P.C.	07/23/13	280	
Williams, Montgomery & John, Ltd	08/21/13	928	
Burke, Warren, MacKay & Serritella, P.C.	08/26/13	415	
Williams, Montgomery & John, Ltd	09/23/13	1,058	
Burke, Warren, MacKay & Serritella, P.C.	09/30/13	699	
Burke, Warren, MacKay & Serritella, P.C.	10/25/13	166	
Robbins, Salomon, & Patt, Ltd.	11/15/13	613	
Burke, Warren, MacKay & Serritella, P.C.	11/18/13	802	
Williams, Montgomery & John, Ltd	11/30/13	3,154	
Burke, Warren, MacKay & Serritella, P.C.	12/16/13	300	
Williams, Montgomery & John, Ltd	12/31/13	261	
Total		11,095	63
Non-Allowable			11,033

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

(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2007	6 FY2008	7 FY2009	8 FY2010	9 FY2011	10 FY2012	11 FY2013	12 FY2014	13 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 Timber Point Healthcare Ctr# 0043158

Report Period Beginning:

01/01/13Ending: 12/31/13**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount. N/A No
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period? Yes
5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ _____ Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease. No N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 169,685
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? Ln. 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.** No
\$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT