

Facility Name & ID Number Oakbrook Healthcare Centre

0034694 Report Period Beginning: 1-Jan-2014 Ending: 31-Dec-2014

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 4/28/14

	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	128	Skilled (SNF)	156	56,940	1
2		Skilled Pediatric (SNF/PED)			2
3	28	Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	156	TOTALS	156	56,940	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	1,386	1,238	13,001	15,625	8
9	SNF/PED					9
10	ICF	12,163	13,992	93	26,248	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,549	15,230	13,094	41,873	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.54%

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 September 7th, 1988

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

YES Date October 26th, 1988 NO

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

YES NO If YES, enter number of beds certified 156 and days of care provided 11,694

Medicare Intermediary CGS Administrators, LLC.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 31st Dec 2014 Fiscal Year: 31st Dec 2014

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

Facility Name & ID Number

Oakbrook Healthcare Centre

0034694

Report Period Beginning:

1-Jan-2014

Ending:

31-Dec-2014

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	475,382	37,812	32,092	545,286		545,286	545,286			1
2	Food Purchase		341,878		341,878	(24,254)	317,624	(1,106)	316,518		2
3	Housekeeping	445,838	65,871		511,709		511,709	511,709			3
4	Laundry	122,694	28,414		151,108		151,108	151,108			4
5	Heat and Other Utilities			258,220	258,220		258,220	258,220			5
6	Maintenance	100,566	256,169	116,362	473,097		473,097	3,493	476,590		6
7	Other (specify):*										7
8	TOTAL General Services	1,144,480	730,144	406,674	2,281,298	(24,254)	2,257,044	2,387	2,259,431		8
	B. Health Care and Programs										
9	Medical Director			38,200	38,200		38,200	38,200			9
10	Nursing and Medical Records	3,973,936	276,415	17,823	4,268,174		4,268,174	4,268,174			10
10a	Therapy		10,052		10,052		10,052	10,052			10a
11	Activities	91,475	43,363	5,376	140,214		140,214	140,214			11
12	Social Services	103,755		5,820	109,575		109,575	109,575			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,169,166	329,830	67,219	4,566,215		4,566,215	4,566,215			16
	C. General Administration										
17	Administrative	73,376		645,660	719,036		719,036	(289,189)	429,847		17
18	Directors Fees										18
19	Professional Services			131,924	131,924		131,924	7,751	139,675		19
20	Dues, Fees, Subscriptions & Promotions			64,465	64,465		64,465	(26,330)	38,135		20
21	Clerical & General Office Expenses	254,351	67,443	253,738	575,532		575,532	41,982	617,514		21
22	Employee Benefits & Payroll Taxes			1,072,255	1,072,255	24,254	1,096,509	11,373	1,107,882		22
23	Inservice Training & Education			4,859	4,859		4,859	3,101	7,960		23
24	Travel and Seminar			1,994	1,994		1,994	13,770	15,764		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			43,053	43,053		43,053	777	43,830		26
27	Other (specify):* *Payroll Taxes (Sch VII)							46,378	46,378		27
28	TOTAL General Administration	327,727	67,443	2,217,948	2,613,118	24,254	2,637,372	(190,387)	2,446,985		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,641,373	1,127,417	2,691,841	9,460,631		9,460,631	(188,000)	9,272,631		29

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

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

Facility Name & ID Number

Oakbrook Healthcare Centre

#0034694

Report Period Beginning:

1-Jan-2014

Ending:

31-Dec-2014

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			359,693	359,693		359,693	161,095	520,788			30
31	Amortization of Pre-Op. & Org.							12,335	12,335			31
32	Interest			198,070	198,070		198,070	386,593	584,663			32
33	Real Estate Taxes			107,662	107,662		107,662		107,662			33
34	Rent-Facility & Grounds			1,853,023	1,853,023		1,853,023	(1,800,000)	53,023			34
35	Rent-Equipment & Vehicles			21,540	21,540		21,540		21,540			35
36	Other (specify):*											36
37	TOTAL Ownership			2,539,988	2,539,988		2,539,988	(1,239,977)	1,300,011			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		566,165	1,247,386	1,813,551		1,813,551		1,813,551			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			85,410	85,410		85,410		85,410			42
43	Other (specify):* *Assessment Tax @\$6.07**			183,332	183,332		183,332		183,332			43
44	TOTAL Special Cost Centers		566,165	1,516,128	2,082,293		2,082,293		2,082,293			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,641,373	1,693,582	6,747,957	14,082,912		14,082,912	(1,427,977)	12,654,935			45

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

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	(980,488)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,106)	2		13
14	Non-Care Related Interest	(26,935)	32		14
15	Non-Care Related Owner's Transactions		30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(4,672)	24		19
20	Contributions		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	(120,225)	21		24
25	Fund Raising, Advertising and Promotional	(150,359)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,571)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule Page 5A	3,191	6		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,283,165)		\$	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)	(144,812)	6,6A&6B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (144,812)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,427,977)		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

Oakbrook Healthcare Centre

ID# 0034694

Report Period Beginning: 1-Jan-2014

Ending: 31-Dec-2014

Sch. V Line

Reference

NON-ALLOWABLE EXPENSES

Amount

1	Deferred Maintenance Cost (allocated for 2014)	\$ 3,191	6	1
2	(Refer page 22)			2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		3,191	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oakbrook Healthcare Centre# 0034694

Report Period Beginning:

1-Jan-2014

Ending:

31-Dec-2014

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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,106)	0	0	0	0	0	0	0	0	0	0	(1,106)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	3,191	302	0	0	0	0	0	0	0	0	0	3,493	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	2,085	302	0	0	0	0	0	0	0	0	0	2,387	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	223,135	(512,324)	0	0	0	0	0	0	0	0	(289,189)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,101	0	1,650	0	0	0	0	0	0	0	7,751	19
20	Fees, Subscriptions & Promotions	(150,359)	123,779	0	250	0	0	0	0	0	0	0	(26,330)	20
21	Clerical & General Office Expenses	(122,796)	162,207	0	2,571	0	0	0	0	0	0	0	41,982	21
22	Employee Benefits & Payroll Taxes	0	11,373	0	0	0	0	0	0	0	0	0	11,373	22
23	Inservice Training & Education	0	3,101	0	0	0	0	0	0	0	0	0	3,101	23
24	Travel and Seminar	(4,672)	18,442	0	0	0	0	0	0	0	0	0	13,770	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	505	0	272	0	0	0	0	0	0	0	777	26
27	Other (specify):*	0	39,318	7,060	0	0	0	0	0	0	0	0	46,378	27
28	TOTAL General Administration	(277,827)	587,961	(505,264)	4,743	0	(190,387)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(275,742)	588,263	(505,264)	4,743	0	(188,000)	29						

STATE OF ILLINOIS

Facility Name & ID Number Oakbrook Healthcare Centre

0034694

Report Period Beginning:

1-Jan-2014 Ending:

Summary B

31-Dec-2014

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(980,488)	4,029	0	1,137,554	0	0	0	0	0	0	0	161,095	30
31	Amortization of Pre-Op. & Org.	0	0	0	12,335	0	0	0	0	0	0	0	12,335	31
32	Interest	(26,935)	2,882	4,471	406,175	0	0	0	0	0	0	0	386,593	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	(1,800,000)	0	0	0	0	0	0	0	(1,800,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,007,423)	6,911	4,471	(243,936)	0	(1,239,977)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,283,165)	595,174	(500,793)	(239,193)	0	(1,427,977)	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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19 Professional Services	\$	Lancaster, Ltd.		\$ 6,101	\$ 6,101	1
2	V	21 Clerical Expenses		Lancaster, Ltd.		162,207	162,207	2
3	V	22 Employee Benefits		Lancaster, Ltd.		11,373	11,373	3
4	V	24 Seminars and Travel		Lancaster, Ltd.		18,442	18,442	4
5	V	17 Administrative Consulting		Lancaster, Ltd.		223,135	223,135	5
6	V	20 Marketing Fees		Lancaster, Ltd.		117,649	117,649	6
7	V	20 Dues, Fees and Subscriptions		Lancaster, Ltd.		6,130	6,130	7
8	V	30 Depreciation		Lancaster, Ltd.		4,029	4,029	8
9	V	6 Repairs and Maintenance		Lancaster, Ltd.		302	302	9
10	V	27 Payroll Taxes		Lancaster, Ltd.		39,318	39,318	10
11	V	32 Interest		Lancaster, Ltd.		2,882	2,882	11
12	V	23 Education and Inservice		Lancaster, Ltd.		3,101	3,101	12
13	V	26 Insurance		Lancaster, Ltd.		505	505	13
14	Total		\$			\$ 595,174	\$ * 595,174	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fee Income	\$ 645,660	Lancaster, Ltd.		\$	\$ (645,660)
16	V	17 Officers' Salaries		Lancaster, Ltd.		133,336	133,336
17	V	27 Payroll Taxes-Officers		Lancaster, Ltd.		7,060	7,060
18	V						
19	V						
20	V						
21	V	32 **Direct Interest**	70	Lancaster, Ltd.		4,541	4,471
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		\$ 645,730			\$ 144,937	\$ * (500,793)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	34 Rental	\$ 1,800,000	OakBrook Associates		\$	\$(1,800,000)
16	V	32 Interest Income/Expense	4,541	OakBrook Associates		410,716	406,175
17	V	30 Depreciation		OakBrook Associates		1,137,554	1,137,554
18	V	31 Amortization		OakBrook Associates		12,335	12,335
19	V	19 Accounting Charges		OakBrook Associates		1,650	1,650
20	V	26 Mortgage Insurance Premium		OakBrook Associates		272	272
21	V	21 State Replacement Tax		OakBrook Associates		2,571	2,571
22	V	20 Licenses & Fees		OakBrook Associates		250	250
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		\$ 1,804,541			\$ 1,565,348	\$ * (239,193)

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

Facility Name & ID Number Oakbrook Healthcare Centre # 0034694 Report Period Beginning: 1-Jan-2014 Ending: 31-Dec-2014

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Christopher Vicere	VP-Finance	Administrative	5.00	see attached	16	33.33	Lancaster	\$ 66,668	17-7	1
2	Cheryl Morris	VP-Operations	Administrative	5.00	see attached	16	33.33	Lancaster	66,668	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 133,336		13

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

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

Facility Name & ID Number Oakbrook Healthcare Centre

0034694 Report Period Beginning: 1-Jan-2014

Ending: -Dec-2014

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 Lancaster, Ltd.
 Street Address 5061 N. Pulaski Road
 City / State / Zip Code Chicago, IL 60630
 Phone Number (773)604-4416
 Fax Number (773)478-1192

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	17	Christopher Vicere	Hours Worked	48	3	\$ 200,004	\$ 200,004	16	\$ 66,668	1
2	27	Christopher Vicere-payroll tax	Hours Worked	48	3	10,591	16	3,530	2	
3	17	Cheryl Morris	Hours Worked	48	3	200,004	200,004	16	66,668	3
4	27	Cheryl Morris-payroll tax	Hours Worked	48	3	10,591	16	3,530	4	
5									5	
6									6	
7	19	Professional Services	Census Days	127,934	3	18,639	41,873	6,101	7	
8	21	Clerical Expenses	Census Days	127,934	3	495,590	454,928	162,207	8	
9	22	Employee Benefits	Census Days	127,934	3	34,747	41,873	11,373	9	
10	24	Seminars and Travel	Census Days	127,934	3	56,347	41,873	18,442	10	
11	17	Administrative Consulting	Census Days	127,934	3	681,741	671,083	223,135	11	
12	20	Marketing Fees	Census Days	127,934	3	359,450	340,978	117,649	12	
13	20	Dues, Fees and Subscriptions	Census Days	127,934	3	18,729	41,873	6,130	13	
14	30	Depreciation	Census Days	127,934	3	12,310	41,873	4,029	14	
15	6	Repairs and Maintenance	Census Days	127,934	3	923	41,873	302	15	
16	27	Payroll Taxes	Census Days	127,934	3	120,127	41,873	39,318	16	
17	32	Interest	Census Days	127,934	3	8,805	41,873	2,882	17	
18	23	Education and Inservice	Census Days	127,934	3	9,474	41,873	3,101	18	
19	26	Insurance	Census Days	127,934	3	1,542	41,873	505	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,239,614	\$ 1,866,997	\$ 735,570	25	

Facility Name & ID Number

Oakbrook Healthcare Centre

0034694

Report Period Beginning:

1-Jan-2014

Ending:

31-Dec-2014

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**					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	Cambridge Reality Capital		X	Long Term Loan			\$	\$			\$ 59,466					
2	Harston Investments		X	Long Term Loan							549,250					
3																
4																
5																
Working Capital																
6	JP Morgan Chase Bank		X	Working Capital							2,882					
7																
8																
9	TOTAL Facility Related						\$	\$			\$ 611,598					
B. Non-Facility Related*																
10																
11																
12																
13																
14	TOTAL Non-Facility Related						\$	\$			\$					
15	TOTALS (line 9+line14)						\$	\$			\$ 611,598					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 272 Line # 26 Less: Interest Income (26,935)
584,663

Page 4, Line 32, Col 8

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.		\$	109,000		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	106,662		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(2,338)		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	110,000		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	107,662		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>87,036</u>	8	FOR BHF USE ONLY	
	2010	<u>90,148</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ 13
	2011	<u>97,072</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2012	<u>103,189</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2013	<u>106,662</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
** Accrual is based on 2013 Taxes, adjusted for inflation**					

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.

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 X 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

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

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

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

 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: 276,197 2. Number of Years Over Which it is Being Amortized: HUD loan paid off - Jan 2014
 3. Current Period Amortization: 12,335 4. Dates Incurred: Oct 1998 / Jan 2006

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Care Facility</u>		<u>1988</u>	<u>\$ 830,000</u>	1
2					2
3	TOTALS			\$ 830,000	3

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	156		1992	\$ 1,863,459	\$ 251,692	35	\$ 53,242	\$ (198,450)	\$ 1,175,758	4
5			1994	25,000	6,237	35	714	(5,523)	14,937	5
6			1998	3,586,000	727,995	20	179,300	(548,695)	2,973,392	6
7										7
8										8
	Improvement Type**									
9	Various		1988	17,497		20			17,497	9
10	Various		1989	94,251	15,350	30	6	(15,344)	94,222	10
11	Various		1990	26,318	4,540	25	295	(4,245)	26,266	11
12	Various		1991	12,810	649	25		(649)	12,746	12
13	Various		1992	1,284,603	42,481	20		(42,481)	1,284,603	13
14	Various		1993	233,429	98,409	20		(98,409)	230,742	14
15	Various		1994	56,380	6,166	15	278	(5,888)	56,380	15
16	Various		1995	52,918	9,777	15	923	(8,854)	48,192	16
17	Room #112 Remodeling		1996	2,285	1,230	15	114	(1,116)	2,168	17
18	Nurses; Call Station		1996	10,545	270	15	527	257	9,664	18
19	Ceramic Tiled Bathroom and Tub Room		1996	15,362	394	20	768	374	14,145	19
20	Rehab Room		1997	31,848	817	15	1,592	775	28,527	20
21	Fire Doors		1997	3,013	1,711	15	151	(1,560)	2,702	21
22	Physical Therapy Room		1997	6,749	173	15	337	164	6,042	22
23	12 Bathrooms Vented		1997	8,670	222	15	434	212	7,663	23
24	Roof Improvements		1997	7,150	4,134	15	358	(3,776)	6,261	24
25	Excelon Vinyl Tiles-1st Floor		1997	15,600	9,117	15	780	(8,337)	13,455	25
26	Excelon Vinyl Tiles-1st Floor		1998	6,204	3,666	15	310	(3,356)	5,272	26
27	New Roof		1998	3,850	2,331	15	193	(2,138)	3,121	27
28	Custom Cabinets		1998	3,285	1,990	15	164	(1,826)	2,658	28
29	Fire Alarm Switch		1998	6,996	179	15	350	171	5,620	29
30	3 Shower rooms Rehab		1999	15,560	399	15	778	379	12,318	30
31	Hot Water Heater		1999	7,269	186	15	363	177	5,600	31
32	Parking Lot Asphalt		1999	28,900	741	15	1,445	704	22,518	32
33	Rehab Resident Rooms		1999	17,825	11,255	15	891	(10,364)	13,738	33
34	Aquarium		2001	4,441	2,994	15	114	(2,880)	1,562	34
35	Picture Window		2001	14,403	9,740	15	369	(9,371)	5,031	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Oakbrook Healthcare Centre

0034694

Report Period Beginning:

1-Jan-2014 Ending: 31-Dec-2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Wander Guard System	2001	\$ 17,385	\$	7	\$	\$	\$ 17,385	37
38	Carpet-Bookkeeping & Lounge	2001	2,715	1,836	39	70	(1,766)	951	38
39	Vinyl Tiles Hallway	2001	9,815	6,742	39	252	(6,490)	3,325	39
40	Auto Door	2002	2,340	60	20	117	57	1,482	40
41	Concrete Patio	2003	10,250	302	15	683	381	7,629	41
42	Tree Concrete Pads W/Rails	2005	12,073	310	10	1,207	897	11,368	42
43	Construction of Town Square	2005	108,391	14,058	39	2,779	(11,279)	26,981	43
44	Fittings & Fixtures for Town Square	2005	83,613		10	8,361	8,361	81,521	44
45	New PT Room & Therapy Suites	2007	427,549	45,141	10	42,755	(2,386)	320,662	45
46	Metal Sidings to Roof Vents	2007	11,500		10	1,150	1,150	8,625	46
47	Construction - Alzheimers Unit	2008	379,716	35,682	10	37,972	2,290	243,652	47
48	2-Insulated Hotwater Tanks (175 Gal)	2009	12,058	309	10	1,206	897	7,236	48
49	Carpet, Wallcoverings, Decorative Lighting-Alzheimers Unit	2011	15,431		5	3,086	3,086	10,030	49
50	Roof Top Airconditioner	2011	8,300	213	10	830	617	3,182	50
51	Cabinets & Shutters in Conference Room	2011	4,168		10	417	417	1,564	51
52	Laminate Floor, Base & Wall Paper - Conference Room	2011	3,086		5	617	617	2,314	52
53	Computer, TV Mounts & Related Cabling - Conference Room	2011	1,113		5	223	223	836	53
54	Laundry Room Water Heater and Booster	2011	4,775		5	955	955	3,581	54
55	Concrete Outdoor Loading Ramp	2011	2,150		15	143	143	513	55
56	4 ft Wide Steel door covering outdoor Ramp	2011	975	911	10	98	(813)	351	56
57	New Nurses Station next to Alzheimers Unit	2011	8,892		5	1,778	1,778	5,482	57
58	Concrete Slab & Drainage Pipes in Bath	2012	6,480	166	10	648	482	1,890	58
59	Renovation-6 Resident Rooms-Preconstruction (Demolition)	2012	1,600	1,523	10	160	(1,363)	467	59
60	6 Resident Rms-Framing & Installing Drywalls & Door Frames	2012	4,100	3,903	10	410	(3,493)	1,196	60
61	6 Resident Rms-Install Drop Ceiling, Doors & Drywall painting	2012	2,500	2,380	10	250	(2,130)	729	61
62	Related electrical work in 6 renovated resident rooms	2012	1,540	148	5	308	160	898	62
63	Carpet in Corridor including design fee	2012	14,082	1,352	5	2,816	1,464	7,744	63
64	Electric work at Nurses Station	2012	6,857	658	5	1,371	713	3,428	64
65	27 pcs Heating/Cooling Wall Units for Rooms	2012	21,700	2,083	5	4,340	2,257	10,850	65
66	5 Resident Rms-Laying Vinyl Wood Plank Flooring & Cove	2012	4,969	4,805	10	497	(4,308)	1,160	66
67	Renovating 5 Resident Rooms-Light Fixtures Hanging Style	2012	603	583	10	60	(523)	140	67
68	Built in Wardrobes with Drawers & Shelves-5 Resident Rooms	2012	4,026	3,892	10	402	(3,490)	938	68
69	Window treatment, Faux Wood Blinds & Artwork-5 Rooms	2012	2,765	2,673	10	277	(2,396)	646	69
70	TOTAL (lines 4 thru 69)		\$ 8,660,137	\$ 1,344,575		\$ 361,034	\$ (983,541)	\$ 6,891,556	70

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

Facility Name & ID Number Oakbrook Healthcare Centre

0034694

Report Period Beginning:

1-Jan-2014 Ending: 31-Dec-2014

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		\$ 8,660,137	\$ 1,344,575		\$ 361,034	\$ (983,541)	\$ 6,891,556	1
2	Fire equipment & Sprinklers for all rooms	2012	62,602	1,605	10	6,260	4,655	13,563	2
3	Vinyl Flooring at Elevator Lobby	2012	4,984	1,196	5	997	(199)	2,243	3
4	Patient Hoyer Lift affixed to Ceiling	2012	6,280	603	5	1,256	653	2,931	4
5	16 DTV Receivers/Modulators/Switches & Dish Antenna	2012	5,036	483	5	1,007	524	2,937	5
6	Light Fixtures for New Dining Room	2012	3,349	162	10	335	173	726	6
7	Vinyl Floor,Cove Bases,Crown Molding,Cabinets-Dining Rm	2012	77,676	8,855	5	15,535	6,680	33,659	7
8	New ceiling,molding,doors & wall finish-13 Resident Rooms	2013	121,550	5,124	10	12,155	7,031	19,245	8
9	Vinyl Flooring & Cove base for 13 Resident Rooms	2013	16,483	2,637	5	3,297	660	5,220	9
10	Wardrobes, Nightstands & Fixtures for 13 Resident Rooms	2013	17,527	2,804	5	3,505	701	5,550	10
11	Overbed Light Fixtures and Blinds for 13 Resident Rooms	2013	11,954	1,913	5	2,391	478	3,786	11
12	Demolish Walls,Tiles,Ceilings,Fixtures-13 Bathrooms	2013	110,445	4,656	10	11,045	6,389	17,488	12
13	New Fixtures/Fittings/Tiles-13 Baths with Resident Rooms	2013	13,275	560	10	1,328	768	2,102	13
14	Remove Wall,Ceiling-add new Ceiling,Wall,Fixtures-Rm #204	2013	12,629	532	10	1,263	731	2,003	14
15	Remove old-install new fittings,tiles,mirror-Bathroom of #204	2013	6,408	270	10	641	371	1,011	15
16	Vinyl Flooring, Cove base, Overbed Light Fixture-Room #204	2013	1,567	251	5	313	62	496	16
17	Window Treatment for Room # 204	2013	1,000	160	5	200	40	317	17
18	Ceiling Mounted Patient Hoyer Lift	2013	6,280	1,005	5	1,256	251	2,407	18
19	Splinkler System in 10 Resident Rooms	2013	8,614	221	10	861	640	1,507	19
20	25 Camera CCTV Security System with DVR around Facility	2013	11,000	1,760	5	2,200	440	3,300	20
21	Tiles,Wallpaper,Cove,Mirror,Fixtures for 2 Public Bathrooms	2013	5,943	5,886	10	594	(5,292)	842	21
22	Quartz Top, wall Unit & attached Desk for Nurses Station	2014	3,572	3,572	5	595	(2,977)	595	22
23	Wall Mounted pantry and Trim attached to Nurses Station	2014	4,178	4,178	5	696	(3,482)	696	23
24	Dining Room Base cabinets with Quartz Top at Nurses Station	2014	12,555	7,533	5	2,093	(5,440)	2,093	24
25	Cylinder Replacement for Elevator System	2014	20,523	591	10	1,710	1,119	1,710	25
26	14 Unit Audible & Visual Nurses call Station	2014	29,750	17,850	5	4,463	(13,387)	4,463	26
27	Vinyl Floor & Coves for 6 Resident Rooms	2014	9,052	9,052	5	302	(8,750)	302	27
28	Fixtures, Wall paper, Artwork for 6 Resident Rooms	2014	9,307	9,307	5	310	(8,997)	310	28
29	Window Treatments, Blinds & Panels for 6 Resident Rooms	2014	6,346	6,346	5	212	(6,134)	212	29
30	Vanity Lights,Mirrors,Shelves for Baths in 6 Resident Rooms	2014	3,030	3,030	5	101	(2,929)	101	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,263,052	\$ 1,446,717		\$ 437,955	\$ (1,008,762)	\$ 7,023,371	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 440,395	\$ 26,648	\$ 72,197	\$ 45,549		\$ 259,316	71
72	Current Year Purchases	26,558	15,935	2,080	(13,855)		2,080	72
73	Fully Depreciated Assets	1,307,211	7,947	4,527	(3,420)		1,307,211	73
74	**Lancaster Allocation**		4,029	4,029			38,506	74
75	TOTALS	\$ 1,774,164	\$ 54,559	\$ 82,833	\$ 28,274		\$ 1,607,113	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,867,216	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,501,276	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 520,788	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (980,488)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,630,484	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: ** OakBrook Associates - A Related Entity **

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:	<u>**Leased from Related Party**</u>		\$			3
4	Additions						4
5		<u>***Off-site Public Storage Space***</u>		<u>5,023</u>			5
6		<u>***Off-site Vehicle Parking Space***</u>		<u>48,000</u>			6
7	TOTAL			\$ <u>53,023</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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

This amount was calculated by dividing the total amount to be amortized

by the length of the lease N/A.

None

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 21,540

Description: Rehabilitation Equipment @\$1,795 per month for 12 months

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	3 Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 516,309	\$		\$ 516,309	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			103,523			103,523	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			627,180			627,180	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation **Inhalation Therapy*	39-3	hrs			374			374	8
9	Pharmacy		# of prescripts				496,849		496,849	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): **Medical Supplies**	39-2					51,449		51,449	12
13	Other (specify): **Speciality Beds**	39-2					17,867		17,867	13
14	TOTAL			\$		\$ 1,247,386	\$ 566,165		\$ 1,813,551	14

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

Facility Name & ID Number **Oakbrook Healthcare Centre**# **0034694**Report Period Beginning: **1-Jan-2014**

Ending:

31-Dec-2014**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **31-Dec-2014** (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 700	\$ 700	1
2	Cash-Patient Deposits	26,369	26,369	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	2,302,214	2,302,214	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,586	58,586	6
7	Other Prepaid Expenses	1,950	1,950	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): **Refundable Deposits**	10,000	10,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,399,819	\$ 2,399,819	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		830,000	13
14	Buildings, at Historical Cost		3,586,000	14
15	Leasehold Improvements, at Historical Cost	2,261,992	5,579,320	15
16	Equipment, at Historical Cost	1,327,491	1,730,212	16
17	Accumulated Depreciation (book methods)	(2,952,161)	(7,669,772)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		276,197	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(276,197)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): **Construction in Progress**		40,000	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 637,322	\$ 4,095,760	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,037,141	\$ 6,495,579	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 350,130	\$ 350,130	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,369	26,369	28
29	Short-Term Notes Payable	516,557	50,524	29
30	Accrued Salaries Payable	790,266	790,266	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,914	16,914	31
32	Accrued Real Estate Taxes(Sch.IX-B)	110,000	110,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,810,236	\$ 1,344,203	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,400,000	5,200,000	39
40	Mortgage Payable			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)	\$ 2,400,000	\$ 5,200,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,210,236	\$ 6,544,203	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,173,095)	\$ (48,624)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,037,141	\$ 6,495,579	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (775,266)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (775,266)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(900,829)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock	502,000	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) Capital Stock	1,000	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (397,829)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,173,095)	24 *

* This must agree with page 17, line 47.

XVI. STATEMENT OF CHANGES IN EQUITY

		Total after consolidation	
1	Balance at Beginning of Year, as Previously Reported	\$ 110,012	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 110,012	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(661,636)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock	502,000	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) Capital Stock	1,000	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (158,636)	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)	\$ (48,624)	24 *

* This must agree with page 17, line 47, Col.2.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,190,150	1
2	Discounts and Allowances for all Levels	(5,856,515)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,333,635	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,224,574	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,224,574	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	14,637	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	499,816	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,532	19
20	Radiology and X-Ray	39,826	20
21	Other Medical Services	30,928	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 595,739	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	26,935	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 26,935	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Machine Income	1,200	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,200	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,182,083	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,281,298	31
32	Health Care	4,566,215	32
33	General Administration	2,613,118	33
B. Capital Expense			
34	Ownership	2,539,988	34
C. Ancillary Expense			
35	Special Cost Centers	1,813,551	35
36	Provider Participation Fee	85,410	36
D. Other Expenses (specify):			
37			37
38	**State Assessment Tax @\$6.07**	183,332	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,082,912	40
41	Income before Income Taxes (line 30 minus line 40)**	(900,829)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (900,829)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	49

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

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

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. **Set off on Pg 9 & 5**

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

Facility Name & ID Number Oakbrook Healthcare Centre

0034694

Report Period Beginning: 1-Jan-2014

Ending: 31-Dec-2014

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	1,916	2,591	\$ 124,518	\$ 48.06	1
2	Assistant Director of Nursing	1,902	3,216	121,018	37.63	2
3	Registered Nurses	56,603	62,422	1,742,146	27.91	3
4	Licensed Practical Nurses	17,473	19,125	387,742	20.27	4
5	CNAs & Orderlies	105,570	117,508	1,551,576	13.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,765	2,246	33,120	14.75	9
10	Activity Assistants	4,223	4,798	58,355	12.16	10
11	Social Service Workers	5,314	5,851	103,755	17.73	11
12	Dietician					12
13	Food Service Supervisor	1,917	2,271	54,523	24.01	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,686	32,904	420,859	12.79	15
16	Dishwashers					16
17	Maintenance Workers	4,608	5,776	100,566	17.41	17
18	Housekeepers	29,354	33,507	445,838	13.31	18
19	Laundry	7,847	9,002	122,694	13.63	19
20	Administrator	1,945	2,126	73,376	34.51	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,789	15,509	254,351	16.40	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	1,988	2,351	46,936	19.96	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	284,900	321,203	\$ 5,641,373 *	\$ 17.56	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	1,148	\$ 32,092	1-3	35
36	Medical Director	1,005	38,200	9-3	36
37	Medical Records Consultant	178	4,608	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	305	9,133	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	224	5,376	11-3	44
45	Social Service Consultant	194	5,820	12-3	45
46	Other(specify)				46
47	**Dementia Consultant**	130	3,382	10-3	47
48	**Infection Control Consultant**	18	700	10-3	48
49	TOTAL (lines 35 - 48)	3,202	\$ 99,311		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

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	
Jina Lebert-Davies	Administrator	N/A	\$ 73,376	Workers' Compensation Insurance	\$ 30,783	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	63,747	Advertising: Employee Recruitment	2,570	
				FICA Taxes	428,850	Health Care Worker Background Check		
				Employee Health Insurance	472,446	(Indicate # of checks performed <u>17</u>)	487	
				Employee Meals	24,254	Patient Background Checks	3,290	
				Illinois Municipal Retirement Fund (IMRF)*		**Licenses & Fees**	17,141	
				Miscellaneous Employee Benefits	17,036	**Promotional Advertising**	33,241	
				Uniform Allowance	9,400	**Dues & Subscriptions**	5,746	
				Retirement Plan Contribution	26,941	**Oakbrook Associates Allocation**	250	
				Dental/Vision Insurance	21,086	**Lancaster Allocation**	123,779	
				Employment Fees	1,966	Less: Public Relations Expense	(117,118)	
				Lancaster Allocation	11,373	Non-allowable advertising	(33,241)	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 1,107,882			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description	Line #	Amount	Description	Amount
Management Fees - Lancaster, Ltd.							Out-of-State Travel	\$ 0
							Lancaster Allocation	52
							In-State Travel	1,247
							Lancaster Allocation	16,697
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							Seminar Expense	747
							Lancaster Allocation	1,693
							Entertainment Expense	(4,672)
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			TOTAL	
							\$ 15,764	

* Attach copy of IMRF notifications

**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	
													Amount of Expense Amortized Per Year
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	
1	Painting & Decorating	2008	\$ 2,000	3	\$	\$ 333	\$ 667	\$ 667	\$ 333	\$	\$	\$	
2	Painting & Decorating	2009	1,722	3			574	574	574				
3	Painting & Decorating	2009	1,050	3			175	350	350	175			
4	Painting & Decorating	2010	2,720	3			454	906	906	454			
5	Painting & Decorating	Jun-2011	3,082	3				1,027	1,027	1,027			
6	Painting & Decorating	Oct-2011	3,200	3				533	1,067	1,067	533		
7	Painting & Decorating	2012	2,871	3					957	957	957		
8	Painting & Decorating	2013	5,103	3						1,701	1,701	1,701	
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 21,748		\$	\$ 333	\$ 1,416	\$ 2,045	\$ 3,723	\$ 4,132	\$ 5,206	\$ 3,191	\$ 1,701

Facility Name & ID Number Oakbrook Healthcare Centre# 0034694Report Period Beginning: 1-Jan-2014 Ending: 31-Dec-2014**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? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 12 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 46,563 Line 10-2
- (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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 85,410
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. \$ 24,254 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? YES
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? None
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.