



Facility Name & ID Number BIRCHWOOD PLAZA

# 0028696 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 \_\_\_\_\_

	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	200	Skilled (SNF)	200	73,000	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	200	TOTALS	200	73,000	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			4,657	4,657	8
9	SNF/PED					9
10	ICF	44,916	9,545	1,948	56,409	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,916	9,545	6,605	61,066	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.65%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

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

NONE

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 6/17/84

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 6/17/84 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 200 and days of care provided 4,657

Medicare Intermediary MUTUAL OF OMAHA

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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



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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	266,260	37,112	10,128	313,500		313,500		313,500		1
2	Food Purchase		390,484		390,484	(28,762)	361,722	(1,541)	360,181		2
3	Housekeeping	234,065	60,052		294,117		294,117		294,117		3
4	Laundry	76,864	15,765	4,734	97,363		97,363		97,363		4
5	Heat and Other Utilities			161,515	161,515		161,515		161,515		5
6	Maintenance	101,140	18,785	72,908	192,833		192,833		192,833		6
7	Other (specify):*			5,407	5,407		5,407		5,407		7
8	<b>TOTAL General Services</b>	678,329	522,198	254,692	1,455,219	(28,762)	1,426,457	(1,541)	1,424,916		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	2,673,034	223,108	14,524	2,910,666		2,910,666		2,910,666		10
10a	Therapy	37,404	1,115	5,678	44,197		44,197		44,197		10a
11	Activities	111,940	6,690	3,850	122,480		122,480		122,480		11
12	Social Services	24,255		4,015	28,270		28,270	(1,040)	27,230		12
13	CNA Training										13
14	Program Transportation			319	319		319		319		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,846,633	230,913	34,386	3,111,932		3,111,932	(1,040)	3,110,892		16
	<b>C. General Administration</b>										
17	Administrative	346,633		1,124,205	1,470,838		1,470,838	(1,034,205)	436,633		17
18	Directors Fees										18
19	Professional Services			121,742	121,742		121,742	2,050	123,792		19
20	Dues, Fees, Subscriptions & Promotions			61,944	61,944		61,944	(56,494)	5,450		20
21	Clerical & General Office Expenses	314,026	14,119	37,181	365,326		365,326		365,326		21
22	Employee Benefits & Payroll Taxes			834,413	834,413	28,762	863,175		863,175		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,896	1,896		1,896		1,896		24
25	Other Admin. Staff Transportation			7,256	7,256		7,256		7,256		25
26	Insurance-Prop.Liab.Malpractice			210,093	210,093		210,093		210,093		26
27	Other (specify):* <b>MARKETING</b>	7,226			7,226		7,226	(7,226)			27
28	<b>TOTAL General Administration</b>	667,885	14,119	2,398,730	3,080,734	28,762	3,109,496	(1,095,875)	2,013,621		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,192,847	767,230	2,687,808	7,647,885		7,647,885	(1,098,456)	6,549,429		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.

V.COST CENTER EXPENSES

PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
<b>1</b>	<b>DIETARY</b>	
	DIETITIAN CONSULTANT XVIII B 35-2	10,128
	REPAIRS & MAINTENANCE	0
		10,128
<b>3</b>	<b>HOUSEKEEPING</b>	
		0
		0
<b>4</b>	<b>LAUNDRY</b>	
	EQUIPMENT REPAIRS & MAINTENANCE	4,734
		4,734
<b>5</b>	<b>HEAT &amp; OTHER UTILITIES</b>	
	GAS HEAT	41,301
	ELECTRICITY	68,540
	WATER	45,550
	CABLE TV - LOBBY	6,124
		161,515
<b>6</b>	<b>MAINTENANCE</b>	
	GROUNDS MAINTENANCE	10,490
	PAINTING & DECORATING	520
	BUILDING REPAIRS	0
	MAINTENANCE TRAVEL	3,250
	EQUIPMENT MAINTENANCE & REPAIR	36,795
	ELEVATOR MAINTENANCE & REPAIR	9,809
	OUTSIDE LABOR	159
	EXTERMINATING SERVICE	3,400
	FIRE SERVICE	8,485
		72,908
<b>7</b>	<b>OTHER</b>	
	SCAVENGER	5,407
	SECURITY SERVICE	0

LINE	SCHED REF	TOTAL
<b>10</b>	<b>NURSING</b>	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	0
	PURCHASED SERVICES	0
	PSYCHO-SOCIAL CONSULTANT XVIII B __-2	0
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	0
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	4,704
	PHARMACY CONSULTANT XVIII B 39-2	9,820
	UTILIZATION REVIEW FEES XVIII B __-2	0
	PHYSICIANS XVIII B __-2	0
	PSYCHIATRIC XVIII B __-2	0
	RN CONSULTANT XVIII B 38-2	0
		14,524
<b>10a</b>	<b>THERAPY</b>	
	PHYSICAL THERAPY SERVICES	0
	SPEECH THERAPY SERVICES	5,678
	OCCUPATIONAL THERAPY SERVICES	0
	REHABILITATION CONSULTANT XVIII B __-2	0
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	0
	OCCUPATIONAL THERAPY CONSULTANT XVIII B 41-2	0
	RESPIRATORY THERAPY CONSULTANT XVIII B 42-2	0
	SPEECH THERAPY CONSULTANT XVIII B 43-2	0
		5,678
<b>11</b>	<b>ACTIVITIES</b>	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	1,250
	<b>CLERGY</b>	2,600
		3,850
<b>12</b>	<b>SOCIAL SERVICES</b>	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTANT XVIII B 45-2	0
	SOCIAL WORKER XVIII B 45-2	2,975

			5,407
<b>9</b>	<b>MEDICAL DIRECTOR</b>		
	MEDICAL DIRECTOR FEES	XVIII B 36-2	6,000
			6,000

	<b>TRAVEL/MARKETING</b>		1,040	4,015
<b>13</b>	<b>NURSE AIDE TRAINING</b>			
	NURSE AIDE TRAINING COSTS	XIII	0	0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
14	<b>PROGRAM TRANSPORTATION</b>	
	PATIENT TRANSPORTATION	319
		319
17	<b>ADMINISTRATIVE</b>	
	MANAGEMENT FEES XIX B	1,124,205
		1,124,205
18	<b>DIRECTORS FEES</b>	
	DIRECTORS FEES	0
19	<b>PROFESSIONAL SERVICES</b>	
	DATA PROCESSING XIX C	49,817
	ADMINISTRATIVE CONSULTANTS XIX C	0
	PROFESSIONAL FEES XIX C	71,925
		121,742
20	<b>FEES,SUBSCRIPTIONS,PROMOTIONS</b>	
	ENTERTAINMENT & MARKETING VI 19 XIX F	0
	ADV & PROMO-NON PATIENT RELATED VI 25 XIX F	14,771
	EMPLOYEE WANT ADS XIX F	0
	CONTRIBUTIONS VI 20 XIX F	2,280
	DUES & SUBSCRIPTIONS XIX F	580
	LICENSES & PERMITS XIX F	3,070
	PUBLIC RELATIONS-PATIENT RELATED XIX F	0
	ADVERTISING-YELLOW PAGES VI 28 XIX F	39,089
	TRUST FEES / FRANCHISE TAX / ETC VI 17 XIX F	354
	CONTRIBUTIONS - POLITICAL VI 20 XIX F	0
	HEALTH CARE WORKER BACKGROUND CHEC XIX F	1,520
	PATIENT BACKGROUND CHECKS XIX F	280
		61,944
21	<b>CLERICAL &amp; GENERAL OFFICE EXPENSES</b>	
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)	1,827
	EQUIPMENT REPAIR & MAINTENANCE	7,777
	OUTSIDE CLERICAL SERVICES	7,222
	PENALTIES / OVERDRAFT CHARGES VI 18	0
	HOME OFFICE EXPENSE	0
	THEFT & DAMAGE LOSS	0
	TELEPHONE	20,355

LINE	SCHED REF	TOTAL
22	<b>EMPLOYEE BENEFITS &amp; PAYROLL TAXES</b>	
	FICA TAXES XIX D	313,207
	UNEMPLOYMENT COMPENSATION XIX D	20,532
	WORKERS COMPENSATION INSURANC XIX D	74,229
	HOSPITALIZATION INSURANCE XIX D	391,914
	EMPLOYEE BENEFITS - OTHER XIX D	0
	EMPLOYEE PHYSICAL EXAMS XIX D	1,191
	INSURANCE - EXECUTIVE LIFE VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS XIX D	32,896
	501 PLAN - CASH VALUE ADJ XIX D	444
		834,413
23	<b>INSERVICE TRAINING &amp; EDUCATION</b>	
	EDUCATION & SEMINARS	0
		0
24	<b>TRAVEL &amp; SEMINARS</b>	
	EDUCATION & SEMINARS XIX G	1,896
	TRAVEL XIX G	0
		1,896
25	<b>ADMIN. STAFF TRANSPORTATION</b>	
	TRANSPORTATION - STAFF	7,256
		7,256
26	<b>INSURANCE - PROP. LIAB &amp; MALPRACTICE</b>	
	GENERAL INSURANCE	210,093
		210,093
27	<b>OTHER</b>	
	BAD DEBTS VI 24	0
		0

GRAND TOTAL COLUMN 3 OTHER **2,687,808**

MESSENGER SERVICE	0	
		37,181

**BIRCHWOOD PLAZA  
SCHEDULES  
12/31/2015**

**EMPLOYEE MEAL RECLASSIFICATION  
PAGE 3 SCHEDULE V COLUMN 5 LINES 2 AND 22**

TOTAL FOOD PURCHASE	390,484
LESS SALES TAX	<u>(1,541)</u>
NET FOOD	388,943
TOTAL PATIENT CENSUS	61,066
TIMES 3 MEALS PER DAY	<u>3</u>
TOTAL PATIENT MEALS	183,198
ADD # EMPLOYEE MEALS/DAY	<u>40</u>
TIMES # DAYS	<u>365</u>
TOTAL EMPLOYEE MEALS	14,600
PATIENT MEALS	183,198
ADD EMPLOYEE MEALS	<u>14,600</u>
TOTAL MEALS/YEAR	197,798
NET FOOD	388,943
DIVIDE TOTAL MEALS/YEAR	<u>197,798</u>
COST PER MEAL	1.97
TIMES EMPLOYEE MEALS	<u>14,600</u>
EMPLOYEE MEAL RECLASSIFICATION	<u><u>28,762</u></u>

**TRANSPORTATION - STAFF  
PAGE 3 SCHEDULE V COLUMN 3 LINES 25**

	PURPOSE	MISC	ASST ADMIN J.GRODETZ	TOTAL
1.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		484.62	
1.15 CITI GASOLINE	banking, maintenance, & activities, transportation	51.29		
1.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	70.25		
2.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		323.08	
2.15 CITI GASOLINE	banking, maintenance, & activities, transportation	124.20		
2.15 AMEX GASOLINE	banking, maintenance, & activities, transportation	12.00		
2.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	99.30		
3.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		323.08	
3.15 CITI GASOLINE	banking, maintenance, & activities, transportation	119.70		
3.15 AMEX GASOLINE	banking, maintenance, & activities, transportation	32.23		
3.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	46.43		
3.14 H.SINGER GASOLINE	banking, maintenance, & activities, transportation	30.00		
4.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		323.08	
4.15 CITI GASOLINE	banking, maintenance, & activities, transportation	183.10		
4.15 AMEX GASOLINE	banking, maintenance, & activities, transportation	51.61		
4.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	87.98		
5.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		323.08	
5.15 CITI GASOLINE	banking, maintenance, & activities, transportation	58.07		
5.15 P/C GASOLINE	banking, maintenance, & activities, transportation	200.66		
5.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	114.96		
6.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		323.08	
6.15 CITI GASOLINE	banking, maintenance, & activities, transportation	216.32		
6.15 P/C GASOLINE	banking, maintenance, & activities, transportation	24.50		
6.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	59.14		
6.15 H.SINGER GASOLINE	banking, maintenance, & activities, transportation	30.00		
7.15 PAYROLL - ALLOWANCE	banking, maintenance, & activities, transportation		484.62	
7.15 CITI GASOLINE	banking, maintenance, & activities, transportation	46.18		
7.15 SAM'S CLUB GASOLINE	banking, maintenance, & activities, transportation	98.74		
7.15 SEC ST LICENSES		101.00		

8.15 PAYROLL - ALLOWANCE		banking, maintenance, & activities, transportation		323.08	
9.15 PAYROLL - ALLOWANCE		banking, maintenance, & activities, transportation		323.08	
9.15 AMEX	GASOLINE	banking, maintenance, & activities, transportation	7.50		
9.15 SAM'S CLUB	GASOLINE	banking, maintenance, & activities, transportation	62.88		
10.15 PAYROLL - ALLOWANCE		banking, maintenance, & activities, transportation		323.08	
10.15 CITI	GASOLINE	banking, maintenance, & activities, transportation	144.66		
10.15 AMEX	GASOLINE	banking, maintenance, & activities, transportation	93.84		
10.15 SAM'S CLUB	GASOLINE	banking, maintenance, & activities, transportation	167.66		
11.15 PAYROLL - ALLOWANCE		banking, maintenance, & activities, transportation		323.08	
11.15 CITI	GASOLINE	banking, maintenance, & activities, transportation	121.04		
11.15 B.KOHN		banking, maintenance, & activities, transportation	150.00		
11.15 SAM'S CLUB	GASOLINE	banking, maintenance, & activities, transportation	97.53		
11.14 CITY EVANSTON	LICENSES		75.00		
12.15 PAYROLL - ALLOWANCE		banking, maintenance, & activities, transportation		323.08	
12.15 CITI	GASOLINE	banking, maintenance, & activities, transportation	165.13		
12.15 AMEX	GASOLINE	banking, maintenance, & activities, transportation	57.74		
12.15 SAM'S CLUB	GASOLINE	banking, maintenance, & activities, transportation	55.35		
TOTAL				<u>3,055.99</u>	<u>4,200.04</u> <u>7,256.03</u>

Facility Name &amp; ID Number

BIRCHWOOD PLAZA

#0028696

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			1,775	1,775		1,775	143,573	145,348			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							287,100	287,100			32
33	Real Estate Taxes			252,824	252,824		252,824		252,824			33
34	Rent-Facility & Grounds			936,000	936,000		936,000	(936,000)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* <b>STORAGE</b>			5,850	5,850		5,850		5,850			36
37	<b>TOTAL Ownership</b>			1,196,449	1,196,449		1,196,449	(505,327)	691,122			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		209,809	711,973	921,782		921,782		921,782			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			452,437	452,437		452,437		452,437			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		209,809	1,164,410	1,374,219		1,374,219		1,374,219			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,192,847	977,039	5,048,667	10,218,553		10,218,553	(1,603,783)	8,614,770			45

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

Facility Name & ID Number **BIRCHWOOD PLAZA**

# **0028696**

Report Period Beginning:

**01/01/2015**

Ending:

**12/31/2015**

**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	(1,775)	30		9
10	Interest and Other Investment Income	(3,662)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,541)	2		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	(354)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(2,280)	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				24
25	Fund Raising, Advertising and Promotional	(14,771)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(39,089)	20		28
29	Other-Attach Schedule SEE PAGE 5A	(1,042,921)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,106,393)</b>		<b>\$</b>	<b>30</b>

BHF USE ONLY							
48		49		50		51	
						52	

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(497,390)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (497,390)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (1,603,783)</b>		<b>37</b>

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

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

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

**BIRCHWOOD PLAZA**

ID# 0028696

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	DISALLOWED EXCESS MANAGEMENT FEE	\$ (1,034,205)	17	1
2	DISALLOWED LEGAL-LANDLORD ISSUES	(450)	19	2
3	DISALLOWED MARKETING SALARY	(7,226)	27	3
4	DISALLOWED MARKETING TRAVEL	(1,040)	12	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
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27				27
28				28
29				29

30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(1,042,921)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number BIRCHWOOD PLAZA# 0028696

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	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)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,541)	0	0	0	0	0	0	0	0	0	0	(1,541)	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	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,541)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,541)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
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	(1,040)	0	0	0	0	0	0	0	0	0	0	(1,040)	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	<b>TOTAL Health Care and Programs</b>	<b>(1,040)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,040)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(1,034,205)	0	0	0	0	0	0	0	0	0	0	(1,034,205)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(450)	2,500	0	0	0	0	0	0	0	0	0	2,050	19
20	Fees, Subscriptions & Promotions	(56,494)	0	0	0	0	0	0	0	0	0	0	(56,494)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(7,226)	0	0	0	0	0	0	0	0	0	0	(7,226)	27
28	<b>TOTAL General Administration</b>	<b>(1,098,375)</b>	<b>2,500</b>	<b>0</b>	<b>(1,095,875)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(1,100,956)</b>	<b>2,500</b>	<b>0</b>	<b>(1,098,456)</b>	<b>29</b>								

STATE OF ILLINOIS

Facility Name & ID Number **BIRCHWOOD PLAZA**

# **0028696**

Report Period Beginning:

01/01/2015 Ending:

Summary B

12/31/2015

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)	
	<b>D. Ownership</b>													
30	Depreciation	(1,775)	145,348	0	0	0	0	0	0	0	0	0	143,573	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,662)	290,762	0	0	0	0	0	0	0	0	0	287,100	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(936,000)	0	0	0	0	0	0	0	0	0	(936,000)	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	<b>TOTAL Ownership</b>	<b>(5,437)</b>	<b>(499,890)</b>	<b>0</b>	<b>(505,327)</b>	<b>37</b>								
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(1,106,393)</b>	<b>(497,390)</b>	<b>0</b>	<b>(1,603,783)</b>	<b>45</b>								

Facility Name & ID Number **BIRCHWOOD PLAZA**

# **0028696**

Report Period Beginning: **01/01/2015** Ending: **12/31/2015**

**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
ARTHUR KOHN	75%	DOBSON PLAZA NURSING & REHAB LLC	EVANSTON, IL	BIRCHWOOD PLAZA ASSOCIATES	CHICAGO	REAL ESTATE
CHARLOTTE KOHN TRUST	25%				CHICAGO	RENTAL
				CDS LLC		PARKING LOT
					CHICAGO	RENTAL

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 RENT	\$ 60,000	CDS LLC		\$	(60,000)	1
2	V	34 RENT	876,000	BIRCHWOOD PLAZA ASSOCIATES			(876,000)	2
3	V	30 SL DEPRECIATION		" "		145,348	145,348	3
4	V	32 INTEREST		" "		290,762	290,762	4
5	V	19 APPRAISAL		" " SEE ATTACHED (FOR REAL ESTATE TAX REDUCTION PURPOSE)		2,500	2,500	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 936,000			\$ 438,610	\$ * (497,390)	14

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

Facility Name & ID Number BIRCHWOOD PLAZA # 0028696 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## 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	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	CHARLOTTE KOHN	EXEC. DIRECTOR	MGMT CONSUL	25.00	110,000	27	45.00	MGMT FEES	\$ 90,000	17-3	1
2	BARAK KOHN	DIR OF MAINT	SUPERVISION	0.00	28,577	12	40.00	SALARY	11,153	6-1	2
3	CYNTHIA KOHN	OFFICE MGR	OFFICE MGR	0.00	0	20	100.00	SALARY	56,143	23-1	3
4	REBECCA KOHN	ADMIN CONSULT	CONSULTANT	0.00	55,533	6	50.00	SALARY	52,533	17-1	4
5	RAMONA WEINGARTEN	MARKETING	MARKETING	0.00	0	30	100.00	SALARY	7,226	27-1	5
6											6
7											7
8											8
9	BY CONTRIBUTION, 100% KOHN FAMILY OWNED										9
10											10
11	CERTAIN AMOUNTS ON THIS PAGE HAVE BEEN ADJUSTED TO REFLECT EXPECTED IL DEPT OF HFS ALLOWABLE LIMITATIONS										11
12											12
13								TOTAL	\$ 217,055		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 BIRCHWOOD PLAZA

# 0028696 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number BIRCHWOOD PLAZA # 0028696 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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

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

1	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
<b>A. Directly Facility Related</b>												
<b>Long-Term</b>												
1	<b>RELATED PARTY - BIRCHWOOD PLAZA ASSOCIATES: MORTGAGE</b>						\$	\$			\$	1
2	<b>PRIVATE BANK</b>		X	<b>MORTGAGE</b>	<b>\$20,000+INT</b>	<b>3/14/2012</b>	<b>9,000,000</b>	<b>8,184,000</b>	<b>3/14/2017</b>	<b>5.2500</b>	<b>262,828</b>	2
3	<b>TITLE &amp; LOAN FEES</b>		X	<b>AMORTIZED OVER 5 YRS</b>			<b>139,670</b>	<b>33,754</b>			<b>27,934</b>	3
4												4
5												5
<b>Working Capital</b>												
6												6
7												7
8												8
9	<b>TOTAL Facility Related</b>						<b>\$ 9,139,670</b>	<b>\$ 8,217,754</b>			<b>\$ 290,762</b>	9
<b>B. Non-Facility Related*</b>												
10												10
11												11
12												12
13												13
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 9,139,670</b>	<b>\$ 8,217,754</b>			<b>\$ 290,762</b>	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

\* 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>245,420</b>	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.)		\$	<b>247,884</b>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>2,464</b>	3	
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>250,360</b>	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For *** Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>252,824</b>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<u>162,723</u>	8		
	2011	<u>162,046</u>	9		
	2012	<u>239,745</u>	10		
	2013	<u>242,990</u>	11		
	2014	<u>247,884</u>	12		
<b>THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL</b>					
<b>THE PAYMENT ON LINE 2 APPLIES TO THE 2014 TAX BILL.</b>					
<b>*** year 2002= , 2009= , 2010= , 2011= , TOTAL=</b>					
				<b>FOR BHF USE ONLY</b>	
	13	FROM R. E. TAX STATEMENT FOR 2014	\$	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.**

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BIRCHWOOD PLAZA COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0028696

CONTACT PERSON REGARDING THIS REPORT SANFORD BOKOR

TELEPHONE ( 847 ) 675-3585 FAX #: ( 847 ) 675-5777

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>11-29-302-011-0000</u>	<u>NURSING HOME</u>	\$ <u>3,843.05</u>	\$ <u>3,843.05</u>
2. <u>11-29-302-012-0000</u>	<u>NURSING HOME</u>	\$ <u>100,332.90</u>	\$ <u>100,332.90</u>
3. <u>11-29-302-020-0000</u>	<u>NURSING HOME</u>	\$ <u>125,667.03</u>	\$ <u>125,667.03</u>
4. <u>11-29-302-016-0000</u>	<u>NURSING HOME PARKING LOT</u>	\$ <u>7,107.96</u>	\$ <u>7,107.96</u>
5. <u>11-29-302-017-0000</u>	<u>NURSING HOME PARKING LOT</u>	\$ <u>5,524.01</u>	\$ <u>5,524.01</u>
6. <u>11-29-302-018-0000</u>	<u>NURSING HOME PARKING LOT</u>	\$ <u>5,409.36</u>	\$ <u>5,409.36</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>247,884.31</u></u>	\$ <u><u>247,884.31</u></u>

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?                 YES            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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number BIRCHWOOD PLAZA

# 0028696 Report Period Beginning:

01/01/2015 Ending:

12/31/2015

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: \_\_\_\_\_ B. General Construction Type: Exterior BRICK Frame STEEL/CONCRETE Number of Stories 3 + BASEMENT

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

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

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

N/A

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>RELATED PARTY: B P ASSOC - NURSING HOME</u>		<u>1984</u>	<u>\$ 80,569</u>	1
2	<u>RELATED PARTY: CDS LLC - PARKING LOT</u>		<u>1997</u>	<u>30,081</u>	2
3	<b>TOTALS</b>			<b>\$ 110,650</b>	3

Facility Name & ID Number **BIRCHWOOD PLAZA****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		<b>RELATED PARTY: BIRCHWOOD PLAZA ASSOC</b>			\$	\$		\$	\$	\$	4
5	192		1984		2,238,672		40	55,967	55,967	1,800,962	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		CONCRETE PAVING & RAILS	1984		13,495		20			13,495	9
10		SPRINKLER MODIFICATION	1984		2,752		25			2,752	10
11		LOBBY RENOVATION	1984		2,489		40	62	62	1,970	11
12		TERRACE RESURFACE	1984		7,600		15			7,600	12
13		FOYER RE-FLOORING	1984		1,835		20			1,835	13
14		BASEMENT RENOVATION	1985		18,061		40	452	452	14,423	14
15		NURSING STATION REMODELLING	1985		7,755		20			7,755	15
16		ASPHALT ROOF	1985		7,000		15			7,000	16
17		NURSE CALL SYSTEM REWIRE	1985		4,066		15			4,066	17
18		SPRINKLER MODIFICATION	1985		2,963		25			2,963	18
19		BASEMENT AWNINGS	1985		1,620		15			1,620	19
20		GRAVEL ROOF	1985		2,700		5			2,700	20
21		CEILING BASEMENT NURSING OFFICE	1985		1,200		20			1,200	21
22		ELEVATOR OVERHAUL	1985		12,800		20			12,800	22
23		VARIOUS (ELECTRIC & SPRINKLER)	1986		5,486		20			5,486	23
24		ELECTRIC PANEL	1988		6,000	190	20		(190)	6,000	24
25		ELECTRICAL IMPROVEMENTS	1990		1,200	38	20		(38)	1,200	25
26		ELEVATOR IMPROVEMENTS	1990		15,600	495	20		(495)	15,600	26
27		TUCKPOINTING & BRICKWORK	1990		12,300	390	20		(390)	12,300	27
28		LAUNDRY ROOM DUCTWORK	1990		3,000	95	20		(95)	3,000	28
29		BUILDING EXTENSION FOR OFFICE/ACT.ROOM/DR	1994		282,054	7,336	20		(7,336)	282,054	29
30		DRAPERY	1994		7,933		5			7,933	30
31		ROOF & PARKING LOT IMPROVEMENTS	1995		69,984	1,992	15		(1,992)	69,984	31
32		ENLARGE PATIENT ROOMS(TRANS TO XI-C 97 AUDIT)	1997			149	39		(149)		32
33		WINDOWS	1998		41,775	615	25	1,671	1,056	30,078	33
34		SIDING	1998		20,000	513	25	800	287	14,400	34
35		PATIENT ROOM EXHAUST SYSTEM	1998		9,720	486	20	486		8,467	35
36		ELEVATOR SAFETY DEVICES	1998		5,350	357	15			5,350	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 **BIRCHWOOD PLAZA**# **0028696**

Report Period Beginning:

**01/01/2015**

Ending:

**12/31/2015****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	BUILDING EXTENSION (1994) ALLOWED FOR 1998	1998	\$ 49,866	\$	20	\$ 2,493	\$ 2,493	\$ 44,874	37
38	ROOFTOP A/C	1999	58,870	1,509	39	1,509		24,898	38
39	LIGHTING/HAND RAILS/FLOORING/DRAPES	1999	27,264	699	39	699		11,534	39
40	CARPETING / DRAPERIES	2000	5,062		7			5,062	40
41	A/C SYSTEM	2000	6,395	233	27.5	233		3,640	41
42	WATER LINES, VENTING & HEATING IRON RAILING	2001	5,165	188	27.5	188		2,749	42
43	ELEVATOR UPGRADE / FRONT OUTDOOR WALL SYSTEM	2001	89,217	3,244	27.5	3,244		47,444	43
44	CARPETING	2001	8,264		7			8,264	44
45	DRAPERIES	2001	7,753		7			7,753	45
46	WALLPAPER / CARPETTING	2002	18,309		7			18,309	46
47	NURSES STATION	2002	15,101	549	27.5	549		7,480	47
48	WALLPAPER / ELEVATOR UPGRADE	2003	13,835	503	27.5	503		6,423	48
49	WALLPAPER / CARPENTRY	2004	46,774	1,701	27.5	1,701		18,990	49
50	WALLPAPER / CARPENTRY / REMODELING	2005	18,014	655	27.5	655		6,866	50
51	CIRCULATING PUMP	2005	4,139	151	27.5	151		1,566	51
52	PHONE SYST/WALLPAPER/FLOOR/CARPENTRY/REMODELING	2006	13,703	498	27.5	498		4,939	52
53	FIRE SUPPRESSION SYST/LIGHT FIXTURES	2006	5,719	208	27.5	208		2,002	53
54	ELEV DOOR RESTRICTOR/PUMP/SENSORS	2006	6,784	247	27.5	247		2,357	54
55	GREASE TRAP/PLUMBING/CONCRETE/THRU-WALL A/C'S	2006	12,014	437	27.5	437		4,133	55
56	NURSING STATION/KITCHEN TILE	2006	14,907	542	27.5	542		5,003	56
57	NURSING STATION/FLOORING/LIGHTING/THRU-WALL A/C'S	2007	11,968	435	27.5	435		3,836	57
58	FLOORING/CARPETING/WALLPAPER	2007	20,700	1,191	7		(1,191)	20,700	58
59	ACCOUSTICAL WALL TILE/FLOOR TILE	2007	5,315	193	27.5	193		1,619	59
60	LL OFFICE/BATHRMS/TILE/LOCKS/WIRING/THRU-WALL A/C	2008	45,488	1,654	27.5	1,654		12,292	60
61	CARPETING	2008	2,030	115	7	145	30	2,030	61
62	ROOF	2009	68,700	2,498	27.5	2,498		15,717	62
63	SECURITY SYST/WIRING/CABLE/ELECTRIC OUTLETS	2009	57,237	2,082	27.5	2,082		12,915	63
64	TILE/DRYWALL/TOILETS/SINKS/LIGHT FIXTURES/PAINTING/CARPENTRY/WINDOW FRAMES/FLOORING/COVE BASE/THRU-WALL A/C'S								64
65		2009	24,135	877	27.5	877		5,417	65
66	CARPENTRY/BUILT-INS/MOLDING/TILE/ELECTRIC/CEILING	2009	14,653	533	27.5	533		3,220	66
67	PAINTING/WALLCOVERING/CARPETING	2009	70,916	4,387	7	10,131	5,744	65,851	67
68	MIRRORS/CEILING/LIGHT FIXTURES/RAILS/BUMPERS	2010	13,883	505	27.5	505		3,009	68
69	ELEVATOR MOTOR/STARTER	2010	5,680	207	27.5	207		1,233	69
70	TOTAL (lines 4 thru 69)		\$ 3,573,270	\$ 38,697		\$ 92,555	\$ 54,215	\$ 2,727,118	70

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

Facility Name & ID Number **BIRCHWOOD PLAZA**# **0028696**

Report Period Beginning:

**01/01/2015**

Ending:

**12/31/2015****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,573,270	\$ 38,697		\$ 92,555	\$ 53,858	\$ 2,727,118	1
2	FIRE CODE-DAMPERS/DUCTS/SPRINKLERS/WALL EXT/DOOR	2010	45,802	1,665	27.5	1,665		9,366	2
3	BATHROOM TUB/TILES/FIXTURES/PAINTING	2010	18,773	683	27.5	683		3,785	3
4	BUILT-IN WARDROBES/CABINETS/DOORS/COUNTERTOP	2010	37,056	1,347	27.5	1,347		7,465	4
5	TREES/SHRUBS/PERENNIALS/HARDSCAPE/EPOXY STONE	2010	24,949	1,663	15	1,664	1	9,151	5
6	SUMP PUMPS & CONTROL PANEL	2010	12,061	439	27.5	439		2,433	6
7	WALLPAPER/PAINTING/CARPETING/DRAPERIES/CURTAINS	2010	84,560	16,236	7	12,080	(4,156)	66,440	7
8	LIGHT FIXTURES/CIRCUIT PANEL	2010	3,682	134	27.5	134		731	8
9	30 HP COMPRESSOR	2010	15,835	575	27.5	576	1	3,144	9
10	PAINTING/CARPETING/TILE/COVE BASE/DRAPERIES	2010	22,385	4,298	7	3,198	(1,100)	17,589	10
11	OUTSIDE BRICKWORK&WINDOW TRIM/CAULK/TUCKPOINT	2011	11,000	400	27.5	400		1,683	11
12	FIRE DAMPERS	2011	13,620	495	27.5	495		2,042	12
13	CLOSET PROJECT-CARPENTRY/DOORS/ACCESS PANELS	2011	11,094	403	27.5	403		1,662	13
14	PAINTING / 3RD FL DININGROOM CARPENTRY / CHAIR RAILS / WALLPAPER / VINYL FLOORING & GLUE-DOWN CARPETING / WINDOW TREATMENTS / WOOD BLINDS								14
15		2011	22,202	7,105	7	3,172	(3,933)	14,274	15
16	NEW WATER BOILER SYSTEM	2012	126,330	4,593	27.5	4,593		18,182	16
17	BOILER RM/ 3RD FL CLOSET PROJECT/ 2ND FL LIVINGROOM,CAFETERIA,DININGRM-CONCRETE/DRYWALL/CARPENTRY/WALL PREP/PAINTING/WALLPAPER/CHAIRRAILS/								17
18	/FLOORING/TILES/COVE BASE/WINDOW TREATMENTS	2012	24,987	909	27.5	909		3,144	18
19	EAST ELEVATOR JACK/CYLINDER/VALVES/GUIDE SHOE	2012	40,708	1,480	27.5	1,480		4,995	19
20	COMPRESSOR PARTS/PIPING/FIRE DAMPERS	2012	9,490	345	27.5	345		923	20
21	INTERCOM CALL SYSTEM-WIRING,LIGHTS,BOX	2013	6,547	238	27.5	238		636	21
22	DEMOLITION/CONSTRUCTION-ENLARGE LOUNGE AREA	2013	7,103	258	27.5	258		675	22
23	DRILL TAP & 6 PUMP VALVES/COMPRESSOR PARTS	2013	8,820	321	27.5	321		764	23
24	KITCHEN,DISHWASHING AREAS - FLOORING/TILE/COVE BASE/THINSET/GROUT; LAUNDRY AREAS, RESIDENT ROOMS - DRYWALL/WALL PREP/PRIME/PAINT/								24
25	/CARPENTRY/TRIM/STAIN	2013	22,281	810	27.5	810		1,835	25
26	EXTERIOR BRICKWORK/TUCKPOINTING/BLACK TOP	2013	12,722	463	27.5	463		1,021	26
27	ELEVATOR INFRARED -BEAMED SAFETY EDGE	2014	3,950	144	27.5	144		234	27
28	BUILT-IN STOVE HOOD	2014	4,000	145	27.5	145		200	28
29	LEVEL 2ND FL DININGROOM CEMENT FLOOR	2015	2,767	21	27.5	21		21	29
30	INSTALL CONCRETE PAD FOR NEW GENERATOR	2015	8,000	36	27.5	36		36	30
31	INSTALL GAS LINE, VALVES FOR NEW GENERATOR	2015	8,325	13	27.5	13		13	31
32									32
33	ADJUST TO SL			44,671			(44,671)		33
34	TOTAL (lines 1 thru 33)		\$ 4,182,319	\$ 128,587		\$ 128,587	\$ (44,671)	\$ 2,899,562	34

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

Facility Name & ID Number BIRCHWOOD PLAZA

# 0028696

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	\$ 177,391	\$ 16,548	\$ 16,548	\$	8-15 YRS	\$ 100,627	71
72	Current Year Purchases	4,264	213	213		8 YRS	213	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 181,655	\$ 16,761	\$ 16,761	\$		\$ 100,840	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	BANKING,PURCHASING,	'10 LEXUS	2009	\$ 44,566	\$ 1,775	\$	(1,775)	4 YRS	\$ 44,566	76
77	ADMINISTRATIVE,ETC									77
78										78
79	FACILITY VAN		1998	13,600				4 YRS	13,600	79
80	TOTALS			\$ 58,166	\$ 1,775	\$	(1,775)		\$ 58,166	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)	\$ 4,532,790	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 147,123	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 145,348	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (1,775)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,058,568	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: 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					_____			5
6					_____			6
7	<b>TOTAL</b>				\$ _____			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.	_____ /2016	\$ _____
-----	-------------	----------

13.	_____ /2017	\$ _____
-----	-------------	----------

14.	_____ /2018	\$ _____
-----	-------------	----------

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: \$ 0 Description: \_\_\_\_\_  
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ <u>0</u>	17
18			_____	_____	18
19			_____	_____	19
20			_____	_____	20
21	<b>TOTAL</b>		\$ _____	\$ _____	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			Staff	Units of Service	Cost	Outside Practitioner (other than consultant)								
						Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
1	Licensed Occupational Therapist	39-3	hrs	\$					219,510			\$	219,510	1
2	Licensed Speech and Language Development Therapist	39-3	hrs						64,914				64,914	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	39-3	hrs						427,549				427,549	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy	39-2	# of prescripts							183,038			183,038	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Other (specify): <u>SUPPLIES/LABS</u>	39-2								26,771			26,771	12
13	Other (specify):													13
14	<b>TOTAL</b>			\$					\$ 711,973	\$ 209,809		\$	921,782	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.

STATE OF ILLINOIS

Facility Name & ID Number **BIRCHWOOD PLAZA**

# **0028696**

Report Period Beginning: **01/01/2015**

Ending:

**12/31/2015**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/2015**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,806,832	\$ 1,811,950	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	2,491,304	2,491,304	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	129,707	129,707	6
7	Other Prepaid Expenses	18,385	18,385	7
8	Accounts Receivable (owners or related parties)		810,000	8
9	Other(specify): <b>DUE FROM OTHERS</b>	92,966	92,966	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,539,194	\$ 5,354,312	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		80,569	13
14	Buildings, at Historical Cost		2,232,597	14
15	Leasehold Improvements, at Historical Cost		1,983,190	15
16	Equipment, at Historical Cost	44,566	239,821	16
17	Accumulated Depreciation (book methods)	(25,710)	(3,402,839)	17
18	Deferred Charges		33,754	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: <b>REPLACEMENT RESERVE</b> )		3,353,624	22
23	Other(specify): <b>NY LIFE INSUR.CONTRACTS</b>	204,632	204,632	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 223,488	\$ 4,725,348	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,762,682	\$ 10,079,660	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 725,676	\$ 729,876	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		240,000	29
30	Accrued Salaries Payable	220,676	220,676	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,027	21,027	31
32	Accrued Real Estate Taxes(Sch.IX-B)	18,220	250,360	32
33	Accrued Interest Payable		11,975	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<b>DUE TO BIRCHWD PLAZA ASSOC</b>	959,723		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,945,322	\$ 1,473,914	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,944,000	40
41	Bonds Payable			41
42	Deferred Compensation	461,093	461,093	42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 461,093	\$ 8,405,093	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,406,415	\$ 9,879,007	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 2,356,267	\$ 200,653	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,762,682	\$ 10,079,660	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,822,872	1
2	Restatements (describe):		2
3	2014 IL REPLACEMENT TAX	(16,122)	3
4	ROUNDING	(1)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,806,749	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	1,446,518	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	(897,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 549,518	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 2,356,267	24 *

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

Facility Name & ID Number BIRCHWOOD PLAZA

# 0028696

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,985,063	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,985,063	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	674,413	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 674,413	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,933	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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,933	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,662	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,662	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 11,665,071	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,455,219	31
32	Health Care	3,111,932	32
33	General Administration	3,080,734	33
<b>B. Capital Expense</b>			
34	Ownership	1,196,449	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	921,782	35
36	Provider Participation Fee	452,437	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,218,553	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,446,518	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,446,518	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,260,692	44
45	Private Pay - Net Inpatient Revenue	1,777,158	45
46	Medicare - Net Inpatient Revenue	2,593,753	46
47	Other-(specify) <u>HOSPICE/INSURANCE/ETC</u>	353,460	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,985,063	49

**\*\*TAX RETURN PREPARED ON CASH BASIS**

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? NO\*\* If not, please attach a reconciliation.

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

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

Facility Name & ID Number **BIRCHWOOD PLAZA**

# **0028696**

Report Period Beginning:

**01/01/2015**

Ending:

**12/31/2015**

**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	3,539	3,853	\$ 159,138	\$ 41.30	1
2	Assistant Director of Nursing					2
3	Registered Nurses	32,518	34,921	1,074,376	30.77	3
4	Licensed Practical Nurses	8,316	8,933	234,760	26.28	4
5	CNAs & Orderlies	92,188	98,877	1,127,823	11.41	5
6	CNA Trainees					6
7	Licensed Therapist	1,940	2,163	37,404	17.29	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,173	8,832	111,940	12.67	10
11	Social Service Workers	998	1,052	24,255	23.06	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,054	2,270	55,404	24.41	14
15	Cook Helpers/Assistants	2,137	2,399	34,720	14.47	15
16	Dishwashers	16,296	17,524	176,136	10.05	16
17	Maintenance Workers	4,421	4,753	101,140	21.28	17
18	Housekeepers	17,991	19,608	234,065	11.94	18
19	Laundry	5,974	6,532	76,864	11.77	19
20	Administrator	2,109	2,109	229,613	108.87	20
21	Assistant Administrator	2,085	2,125	64,487	30.35	21
22	Other Administrative	313	313	52,533	167.84	22
23	Office Manager	4,643	4,927	155,203	31.50	23
24	Clerical	9,084	9,556	158,823	16.62	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					31
32	Other Health C: MDS CLERK	1,957	2,086	76,937	36.88	32
33	Other(specify) <u>MARKETING</u>	173	173	7,226	41.77	33
34	TOTAL (lines 1 - 33)	216,909	233,006	\$ 4,192,847 *	\$ 17.99	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	M	\$ 10,128	1-3	35
36	Medical Director	O	6,000	9-3	36
37	Medical Records Consultant	N	4,704	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	9,820	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	1,250	11-3	44
45	Social Service Consultant	E	2,975	12-3	45
46	Other(specify)	S			46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 34,877		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	
ABRAHAM SCHIFFMAN	ADMINISTRATOR		\$ 229,613	Workers' Compensation Insurance	\$ 74,229	IDPH License Fee	\$ 1,990	
JOYCE GRODETZ	ASST ADMIN		64,487	Unemployment Compensation Insurance	20,532	Advertising: Employee Recruitment	0	
REBECCA KOHN	OTHER ADMIN		52,533	FICA Taxes	313,207	Health Care Worker Background Check	1,520	
				Employee Health Insurance	391,914	(Indicate # of checks performed 49 )		
				Employee Meals	28,762	Patient Background Checks	28	
				Illinois Municipal Retirement Fund (IMRF)*		TRUST/FRANCHISE/CONTRIB/ETC	2,634	
				EMPLOYEE BENEFITS - OTHER	0	MARKETING/ADV/PROMO	53,860	
				EMPLOYEE PHYSICAL EXAMS	1,191	LICENSES/DUES/SUBSCRIPTIONS	1,660	
				PENSION/PROFIT SHARING PLANS	32,896			
				CASH VALUE ADJ LIFE INSURANCE	444	TRUST/FRANCHISE/CONTRIB/ETC	(2,634)	
				INSURANCE - EXECUTIVE LIFE	0	Less: Public Relations Expense	( 0 )	
				INSURANCE - EXECUTIVE LIFE VI 21	0	Non-allowable advertising	(14,771)	
						Yellow page advertising	(39,089)	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 346,633	TOTAL (agree to Schedule V, line 22, col.8)	\$ 863,175	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 5,450	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
CHARLOTTE KOHN	MANAGEMENT FEES		\$ 90,000				Out-of-State Travel	\$
							In-State Travel	0
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 90,000				Seminar Expense	1,896
(Attach a copy of any management service agreement)								
C. Professional Services							Entertainment Expense	( )
Vendor/Payee	Type		Amount				TOTAL (agree to Sch. V, line 24, col. 8)	\$ 1,896
ALPHA DATA	DATA PROCESSING		\$ 6,365					
MATRIX MDI ACHIEVE	DATA PROCESSING		43,452					
KRUPNICK BOKOR	ACCOUNTING		20,300					
MYRON TUSHBAI	ACCOUNTING		17,304					
RICHARD PEELO	MEDICARE COST REPORT		3,250					
PERSONNEL PLANNERS	UNEMPLOYMENT CONSULT		1,381					
ADVANTAGE BENEFITS	501A PLAN CONSULTANT		2,206					
LIFE SAFETY RESOURCES	BUILDING CODE REVIEW		1,526					
M.BURR KEIM CO	LETTER/GOOD STANDING		72					
LEGAL	SEE SCHEDULE		25,886					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 121,742	TOTAL		\$		
(For legal fee disclosure, see page 39 of instructions)								

\* Attach copy of IMRF notifications

\*\*See instructions.

**BIRCHWOOD PLAZA  
LEGAL FEES SCHEDULE  
12/31/2015**

<b>PROFESSIONAL FEES - LEGAL</b>						<b>TOTAL</b>
<b>DATE</b>	<b>FIRM</b>	<b>INVOICE #</b>	<b>PURPOSE</b>	<b>COST</b>		<b>COST</b>
09.14.15	RIEFF SCHRAMM KANTER GUTTMAN	20150015	2015 ILLEGAL REAL ESTATE TAX RATE REFUND	12,319.00		12,319.00
02.05.15	MR. ERICH PAVEL III		GUARDIAN AD LITEM FEES	990.00		
03.19.15	MR. ERICH PAVEL III		GUARDIAN AD LITEM FEES	675.00		
08.06.15	JOSEPH W.PIEPER		GUARDIAN AD LITEM FEES	1,100.00		
12.30.15	AGNES GROSSMAN		GUARDIAN AD LITEM FEES	1,282.50		
12.30.15	IRA SILVERSTEIN		LEGAL GUARDIANSHIP ISSUES	2,406.25		6,453.75
01.30.15	STONE POGRUND KOREY	49756	LEGAL GUARDIANSHIP ISSUES	1,229.50		
02.17.15	STONE POGRUND KOREY	50654	LEGAL GUARDIANSHIP ISSUES	917.50		
03.13.15	STONE POGRUND KOREY	51720	LEGAL GUARDIANSHIP ISSUES	517.50		
04.27.15	STONE POGRUND KOREY	52607	LEGAL GUARDIANSHIP ISSUES	475.00		
05.27.15	STONE POGRUND KOREY	53513	LEGAL GUARDIANSHIP ISSUES	100.00		
06.30.15	STONE POGRUND KOREY	54101	LEGAL GUARDIANSHIP ISSUES	482.00		
07.31.15	STONE POGRUND KOREY	54921	LEGAL GUARDIANSHIP ISSUES	450.00		
10.01.15	STONE POGRUND KOREY	57174	LEGAL GUARDIANSHIP ISSUES	250.00		
11.02.15	STONE POGRUND KOREY	59723	LEGAL GUARDIANSHIP ISSUES	299.00		
12.01.15	STONE POGRUND KOREY	60741	LEGAL GUARDIANSHIP ISSUES	827.60		
12.31.15	STONE POGRUND KOREY	61645	LEGAL GUARDIANSHIP ISSUES	415.00		
12.31.15	STONE POGRUND KOREY	63519	LEGAL GUARDIANSHIP ISSUES	700.00		6,663.10
<b>PG 5 - DISALLOWED LEGAL</b>						
04.01.15	STEPHEN SHER	109022	LOAN AGREEMENT AMENDMENT,RESOLUTION,CERTIFICATES	450.00		450.00

TOTAL

25,885.85

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

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

Facility Name &amp; ID Number BIRCHWOOD PLAZA

# 0028696

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

**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. \_\_\_\_\_
- (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? \_\_\_\_\_
- (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? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? YES  
What was the average life used for new equipment added during this period? 10 YR
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 72,931 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. \_\_\_\_\_
- (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. \$ 452,437  
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. \$ 28,762 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? NO  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? NO If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 5%  
d. Have vehicle usage logs been maintained? NO  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? NO  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES  
g. Does the facility transport residents to and from day training? NO  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? NO  
Firm Name: \_\_\_\_\_
- (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.