



Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	245	Skilled (SNF)	245	89,425	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	245	TOTALS	245	89,425	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	58,805	11,234	4,945	74,984	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,805	11,234	4,945	74,984	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.85%

D. How many bed reserve days during this year were paid by the Department? None (Do not include bed reserve 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 02/09/1996

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 02/09/1996 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 245 and days of care provided 3,665

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Meadowbrook Manor of Naperville # 0041285 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

**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	518,741	31,079	24,667	574,487		574,487		574,487		1
2	Food Purchase		534,416		534,416		534,416	1,887	536,303		2
3	Housekeeping	270,618	81,379		351,997		351,997		351,997		3
4	Laundry	111,621	32,357		143,978		143,978		143,978		4
5	Heat and Other Utilities			272,014	272,014		272,014	4,373	276,387		5
6	Maintenance	139,502	15,947	191,192	346,641		346,641	22,914	369,555		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	1,040,482	695,178	487,873	2,223,533		2,223,533	29,174	2,252,707		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			44,750	44,750		44,750	19,553	64,303		9
10	Nursing and Medical Records	5,472,828	468,432	136,009	6,077,269		6,077,269	14,285	6,091,554		10
10a	Therapy	981,716	9,823	18,160	1,009,699		1,009,699		1,009,699		10a
11	Activities	260,608	16,247	1,278	278,133		278,133	7	278,140		11
12	Social Services	101,470		144	101,614		101,614	19,207	120,821		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	6,816,622	494,502	200,341	7,511,465		7,511,465	53,052	7,564,517		16
	<b>C. General Administration</b>										
17	Administrative	200,484		898,885	1,099,369		1,099,369	(824,970)	274,399		17
18	Directors Fees										18
19	Professional Services			152,144	152,144		152,144	46,014	198,158		19
20	Dues, Fees, Subscriptions & Promotions			109,168	109,168		109,168	(10,557)	98,611		20
21	Clerical & General Office Expenses	369,673	11,417	171,377	552,467		552,467	352,169	904,636		21
22	Employee Benefits & Payroll Taxes			1,285,910	1,285,910		1,285,910		1,285,910		22
23	Inservice Training & Education			3,653	3,653		3,653	113	3,766		23
24	Travel and Seminar			29,386	29,386		29,386	(29,158)	228		24
25	Other Admin. Staff Transportation			26,830	26,830		26,830	4,822	31,652		25
26	Insurance-Prop.Liab.Malpractice			533,894	533,894		533,894	87,135	621,029		26
27	Other (specify):*							69,522	69,522		27
28	<b>TOTAL General Administration</b>	570,157	11,417	3,211,247	3,792,821		3,792,821	(304,910)	3,487,911		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	8,427,261	1,201,097	3,899,461	13,527,819		13,527,819	(222,684)	13,305,135		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 &amp; ID Number

Meadowbrook Manor of Naperville

#0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

## 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			192,000	192,000		192,000	346,152	538,152			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			211,130	211,130		211,130	499,160	710,290			32
33	Real Estate Taxes							245,645	245,645			33
34	Rent-Facility & Grounds			1,452,000	1,452,000		1,452,000	(1,337,344)	114,656			34
35	Rent-Equipment & Vehicles			99,946	99,946		99,946	3,662	103,608			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,955,076	1,955,076		1,955,076	(242,725)	1,712,351			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			18,701	18,701		18,701		18,701			38
39	Ancillary Service Centers	305,473	378,448	384	684,305		684,305		684,305			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			554,879	554,879		554,879		554,879			42
43	Other (specify):*	76,805		415,568	492,373		492,373	(492,373)				43
44	<b>TOTAL Special Cost Centers</b>	382,278	378,448	989,532	1,750,258		1,750,258	(492,373)	1,257,885			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	8,809,539	1,579,545	6,844,069	17,233,153		17,233,153	(957,782)	16,275,371			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	(948)	2		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	(1,753)	30		9
10	Interest and Other Investment Income	(14,524)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,409)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(33,216)	43		18
19	Entertainment	(1,803)	43		19
20	Contributions	(3,500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(245,252)	43		24
25	Fund Raising, Advertising and Promotional	(25)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See SCH5A	(295,952)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (598,382)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(359,400)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (359,400)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (957,782)		37

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

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

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

Meadowbrook Manor of Naperville

ID# 0041285

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	<b>Total</b>	0	49

**Meadowbrook Manor of Naperville**

0041285

12/31/2018

**Schedule 5A**

**Schedule 5A**

**VI. ADJUSTMENT DETAIL**

**NON-ALLOWABLE EXPENSES**

**LINE 29 - Other**

<b>Description</b>	<b>Amount</b>	<b>Schedule V Reference</b>
To disallow COPE Fees	(8,489)	20
To disallow X-Ray expense	(44,655)	43
To disallow Lab expense	(18,102)	43
To disallow Consolidated Billing Services	(12,621)	43
To disallow Marketing Expenses	(18,196)	43
To disallow Legal Fess - Collections	(5,250)	43
To disallow Employee Gifts	(8,784)	43
To disallow Resident Gifts	(959)	43
To disallow Patient Clothing	(3,395)	43
To disallow Personal Items	(490)	43
To disallow Cable Television	(17,911)	43
To disallow Seminar Expense	(29,158)	24
To offset Miscellaneous Income	(63)	21
To disallow collection fees	(15,988)	19
To disallow Sports Sponsorship	0	43
To disallow IDPH Fine	(10,650)	20
To disallow City of Naperville Late Fees	(1,209)	19
To disallow Marketing Wages	(23,227)	21
To disallow Marketing Wages	(76,805)	43
<b>Total</b>	<b><u>(295,952)</u></b>	

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Meadowbrook Manor of Naperville# 0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

## 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	(948)	2,835	0	0	0	0	0	0	0	0	0	1,887	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	4,373	0	0	0	0	0	0	0	0	0	4,373	5
6	Maintenance	0	22,914	0	0	0	0	0	0	0	0	0	22,914	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(948)</b>	<b>30,122</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>29,174</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	19,553	0	0	0	0	0	0	0	0	0	19,553	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	14,285	0	0	0	0	0	0	0	0	0	14,285	11
12	Social Services	0	7	0	0	0	0	0	0	0	0	0	7	12
13	CNA Training	0	19,207	0	0	0	0	0	0	0	0	0	19,207	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>0</b>	<b>53,052</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>53,052</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(824,970)	0	0	0	0	0	0	0	0	0	(824,970)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	25,620	0	37,591	0	0	0	0	0	0	0	63,211	19
20	Fees, Subscriptions & Promotions	0	768	0	7,814	0	0	0	0	0	0	0	8,582	20
21	Clerical & General Office Expenses	0	375,165	0	294	0	0	0	0	0	0	0	375,459	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	113	0	0	0	0	0	0	0	0	0	113	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	4,822	0	0	0	0	0	0	0	0	4,822	25
26	Insurance-Prop.Liab.Malpractice	0	0	902	86,233	0	0	0	0	0	0	0	87,135	26
27	Other (specify):*	0	0	69,522	0	0	0	0	0	0	0	0	69,522	27
28	<b>TOTAL General Administration</b>	<b>0</b>	<b>(423,304)</b>	<b>75,246</b>	<b>131,932</b>	<b>0</b>	<b>(216,126)</b>	<b>28</b>						
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(948)</b>	<b>(340,130)</b>	<b>75,246</b>	<b>131,932</b>	<b>0</b>	<b>(133,900)</b>	<b>29</b>						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Meadowbrook Manor of Naperville # 0041285 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	(1,753)	0	5,905	342,000	0	0	0	0	0	0	0	346,152	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(14,524)	0	1,331	512,353	0	0	0	0	0	0	0	499,160	32
33	Real Estate Taxes	0	0	0	245,645	0	0	0	0	0	0	0	245,645	33
34	Rent-Facility & Grounds	0	0	114,656	(1,452,000)	0	0	0	0	0	0	0	(1,337,344)	34
35	Rent-Equipment & Vehicles	0	0	3,662	0	0	0	0	0	0	0	0	3,662	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(16,277)</b>	<b>0</b>	<b>125,554</b>	<b>(352,002)</b>	<b>0</b>	<b>(242,725)</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):*	(285,205)	0	0	0	0	0	0	0	0	0	0	(285,205)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(285,205)</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>(285,205)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(302,430)</b>	<b>(340,130)</b>	<b>200,800</b>	<b>(220,070)</b>	<b>0</b>	<b>(661,830)</b>	<b>45</b>						

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Schedule 6A	See Schedule 6A	Butterfield Health Care VII, LLC d/b/a Meadowbrook Manor of LaGrange	LaGrange	J&D Partners, LP	Bolingbrook	Lessor
				MMN Partners, LP	Naperville	Lessor
				Butterfield Health		
		Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Bolingbrook	Bolingbrook	Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
				Seneca Building LP	Des Plaines	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines			

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	2 Food	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 2,835	\$ 2,835	1
2	V	3 Housekeeping		Butterfield Health Care Group, Inc.	100.00%			2
3	V	5 Utilities		Butterfield Health Care Group, Inc.	100.00%	4,373	4,373	3
4	V	6 Repairs & Maintenance		Butterfield Health Care Group, Inc.	100.00%	22,914	22,914	4
5	V	9 Medical Director		Butterfield Health Care Group, Inc.	100.00%	19,553	19,553	5
6	V	11 Nursing		Butterfield Health Care Group, Inc.	100.00%	14,285	14,285	6
7	V	12 Activities		Butterfield Health Care Group, Inc.	100.00%	7	7	7
8	V	13 Social Services		Butterfield Health Care Group, Inc.	100.00%	19,207	19,207	8
9	V	17 Administrative Costs	898,885	Butterfield Health Care Group, Inc.	100.00%	73,915	(824,970)	9
10	V	19 Professional Services		Butterfield Health Care Group, Inc.	100.00%	25,620	25,620	10
11	V	20 Dues, Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	768	768	11
12	V	21 Clerical & General Office exp.		Butterfield Health Care Group, Inc.	100.00%	375,165	375,165	12
13	V	23 Training & Education		Butterfield Health Care Group, Inc.	100.00%	113	113	13
14	Total		\$ 898,885			\$ 558,755	\$ * (340,130)	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	24 Travel & Seminar	\$	Butterfield Health Care Group, Inc.	100.00%	\$		15
16	V	25 Auto Expense		Butterfield Health Care Group, Inc.	100.00%	4,822	4,822	16
17	V	26 Insurance		Butterfield Health Care Group, Inc.	100.00%	90	902	17
18	V	27 Employee Benefits General & Admin.		Butterfield Health Care Group, Inc.	100.00%	69,522	69,522	18
19	V	30 Depreciation		Butterfield Health Care Group, Inc.	100.00%	5,905	5,905	19
20	V	32 Interest		Butterfield Health Care Group, Inc.	100.00%	1,331	1,331	20
21	V	34 Rent Building		Butterfield Health Care Group, Inc.	100.00%	114,656	114,656	21
22	V	35 Equipment Rental		Butterfield Health Care Group, Inc.	100.00%	3,662	3,662	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 199,988	\$ * 200,800	39

\* 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	6 Maintenance	\$	MMN Properties, LLC	100.00%	\$		15
16	V	19 Professional Fees		MMN Properties, LLC	100.00%	37,591	37,591	16
17	V	20 Licenses		MMN Properties, LLC	100.00%	7,814	7,814	17
18	V	21 Clerical & General Office exp.	5	MMN Properties, LLC	100.00%	299	294	18
19	V	26 Insurance-Prop., Liab., Malpr.		MMN Properties, LLC	100.00%	86,233	86,233	19
20	V	30 Depreciation		MMN Properties, LLC	100.00%	342,000	342,000	20
21	V	32 Interest Expense		MMN Properties, LLC	100.00%	509,202	509,202	21
22	V	32 Interest Expense	219	MMN Properties, LLC	100.00%		(219)	22
23	V	32 Amort of Mortgage Cost		MMN Properties, LLC	100.00%	3,370	3,370	23
24	V	33 Real Estate Taxes		MMN Properties, LLC	100.00%	245,645	245,645	24
25	V	34 Rent	1,452,000	MMN Properties, LLC	100.00%		(1,452,000)	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,452,224			\$ 1,232,154	\$ * (220,070)	39

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

**D/B/A Meadowbrook Manor of Naperville**

**Provider # 0041285**

**12/31/2018**

Schedule 6A

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

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

Facility Name & ID Number Meadowbrook Manor of Naperville # 0041285 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Christopher Vangel	Operating Supvsr.	Administrative	5.00	84,952	8	20.00	Mgt Salaries	\$ 17,550	17(7)	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	12.50	74,333	2	5.00	Mgt Salaries	14,188	17(7)	2
3	Robert Jafari	Operating Supvsr.	Administrative	25.00	105,114	2	5.00	Mgt Salaries	37,748	17(7)	3
4	Kathy Hocuk	Empl Benefits Admin	Administrative	5.00	62,551	2	5.00	Mgt Salaries	4,429	17(7)	4
5	Kianoosh Jafari	Medical Director	Administrative	25.00	54,447	10	25.00	Medical Director	19,553	9(7)	5
6	Dorothy Vangel	Operating Supvsr.	Administrative	12.50	35,017	0	0.00	N/A		N/A	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 93,468		13

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

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

Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	2	Food	Residents Days	283,789	4	\$ 10,728	\$ 74,984	\$ 2,835	1	
2	3	Housekeeping	Residents Days	283,789	4	0	74,984	0	2	
3	5	Utilities	Residents Days	283,789	4	16,552	74,984	4,373	3	
4	6	Repairs & Maintenance	Residents Days	283,789	4	86,723	63,027	74,984	22,914	4
5	9	Medical Director	Residents Days	283,789	4	74,000	74,984	19,553	5	
6	11	Nursing	Residents Days	283,789	4	54,065	54,065	74,984	14,285	6
7	12	Activities	Residents Days	283,789	4	26	74,984	7	7	
8	13	Social Services	Residents Days	283,789	4	72,692	72,692	74,984	19,207	8
9	17	Administrative Costs	Residents Days	283,789	4	279,743	279,743	74,984	73,915	9
10	19	Professional Services	Residents Days	283,789	4	96,964	74,984	25,620	10	
11	20	Dues, Fees & Subscriptions	Residents Days	283,789	4	2,908	74,984	768	11	
12	21	Clerical & General Office exp.	Residents Days	283,789	4	1,419,873	1,302,090	74,984	375,165	12
13	23	Training & Education	Residents Days	283,789	4	429	74,984	113	13	
14	24	Travel & Seminar	Residents Days	283,789	4	0	74,984	0	14	
15	25	Auto Expense	Residents Days	283,789	4	18,251	74,984	4,822	15	
16	26	Insurance	Residents Days	283,789	4	3,414	74,984	902	16	
17	27	Employee Benefits General & Admin.	Residents Days	283,789	4	263,119	74,984	69,522	17	
18	30	Depreciation	Residents Days	283,789	4	22,350	74,984	5,905	18	
19	32	Interest	Residents Days	283,789	4	5,037	74,984	1,331	19	
20	34	Rent Building	Residents Days	283,789	4	433,933	74,984	114,656	20	
21	35	Equipment Rental	Residents Days	283,789	4	13,860	74,984	3,662	21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,874,667	\$ 1,771,617	\$ 759,555	25	

Facility Name & ID Number

Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

**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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1							\$	\$			\$	1						
2	Cambridge - HUD		X	Mortgage	\$67,449.00	10/31/11	16,320,000	14,408,430	10/01/46	3.5000	509,202	2						
3			X	Amortization of Loan Cost							3,370	3						
4												4						
5												5						
<b>Working Capital</b>																		
6	West Suburban		X	Working Capital	N/A		1,128,156	2,772,457		10.0000	211,130	6						
7												7						
8	Shoreholders Loan	X		Working Capital	N/A			931,183	Demand	4.0000		8						
9	<b>TOTAL Facility Related</b>				\$67,449.00		\$ 17,448,156	\$ 18,112,070			\$ 723,702	9						
<b>B. Non-Facility Related*</b>																		
10										Offset Interest Income	(14,524)	10						
11										BLDG Co Repl. Reserve	(219)	11						
12										Allocated Mgmt Co	1,331	12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (13,412)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 17,448,156	\$ 18,112,070			\$ 710,290	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 66,786 Line # 26

\* 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 2017 report.	\$	<b>248,400</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>244,745</b>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<b>(3,655)</b>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>249,300</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>245,645</b>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<b>240,287</b>	8
	2014	<b>240,909</b>	9
	2015	<b>239,122</b>	10
	2016	<b>240,762</b>	11
	2017	<b>244,745</b>	12

**2017 Tax Bill= \$244,745.56**

**Estimated increase=1.01816**

**Total = \$ 249,300**

**Use: \$ 249,300**

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.**

## 2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor of Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Liz Koshy

TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>07-14-113-001</u>	<u>Nursing Facility</u>	\$ <u>244,745.56</u>	\$ <u>244,745.56</u>
2.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
5.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
6.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
7.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10.	<u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTALS</b>			\$ <u><u>244,745.56</u></u>	\$ <u><u>244,745.56</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285 Report Period Beginning:

01/01/2018 Ending:

12/31/2018

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

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

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

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

N/A

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

If so, please complete the following:

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

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

Facility Name &amp; ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	245		1996	1996	\$ 9,863,922	\$	40	\$ 246,598	\$ 246,598	\$ 5,653,612	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Landscapping improvements	1996		22,797		15			22,797	9
10		Fence	1996		5,500		15			5,500	10
11		Land Improvements	1996		12,824		40	320	320	7,335	11
12		Doors	1998		5,961		20	298	298	6,407	12
13		Landscaping improvements-shrubs trees evergreen:	1998		22,729		20	1,136	1,136	23,856	13
14		Leasehold improvements-air ducts, dampers, chimney	2001		4,425		20	221	221	3,868	14
15		Electrical work - dialysis room	2005		4,024		20	201	201	3,316	15
16		Lockinvar burner	2005		3,584		20	179	179	2,956	16
17		Fence	2005		1,465		20	73	73	1,207	17
18		signs	2005		2,775		20	139	139	2,290	18
19		Exterior signs-electroical sork for signs	2003		1,575		20	79	79	1,339	19
20		Exterior signs-electroical sork for signs	2003		6,020		20	301	301	4,364	20
21		Plumbing for dialysis room	2003		5,540		20	277	277	4,706	21
22		Plumbing for dialysis room	2003		10,989		20	549	549	7,961	22
23		Install 7 doors	2003		3,433		20	172	172	2,494	23
24		Sealcoat parking lot	2003		3,000		20	150	150	2,175	24
25		Install vents in oxygen room	2003		2,061		20	103	103	1,754	25
26		Replace monitors and multiplexer for fire alarm	2003		1,890		20	94	94	1,597	26
27		Install fire alarm sensors	2003		9,517		20	476	476	6,902	27
28		Butterfly garden	2004		4,851		20	242	242	3,509	28
29		Install fence	2004		1,050		20	52	52	754	29
30		Install smoke dampers and motor:	2004		3,300		20	165	165	2,392	30
31		Install carpeting	2004		56,444		20	2,822	2,822	40,921	31
32		Install fan	2004		3,218		20	161	161	2,334	32
33		Rebuild hoe water valves	2004		1,657		20	83	83	1,203	33
34		Install two doors.	2004		1,312		20	66	66	957	34
35		Replace wiring/PC board in elevaror	2005		2,895		10			2,895	35
36		Furnish and install new roof exhaust fan	2005		1,995		10			1,995	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 &amp; ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

## 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	Sealcoat parking lot	2005	\$ 6,765	\$	10	\$	\$	\$ 6,765	37
38	Install wiring for outdoor light post	2005	3,980		10			3,980	38
39	Install 18 new fire doors	2005	6,700		10			6,700	39
40	New hot water heater	2005	66,259		10			66,259	40
41	Install new amp and transfer switch on generator	2006	3,309		10			3,309	41
42	Work laminent flooring for dining room	2006	12,206		10			12,206	42
43	Wiring for TB	2006	42,270		10			42,270	43
44	Interior sinage	2006	12,436		10			12,436	44
45	Vinyl & Wood flooring & scored ceiling tile	2007	64,390		10			64,390	45
46	Purchase and installation of central A/C system	2007	73,513		10			73,513	46
47	Replacement doors	2007	2,622		10			2,622	47
48	Purchase and installation of Trane Compressor	2007	31,600		10			31,600	48
49	Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283		10			4,283	49
50	Install Cabinets & Hardware	2008	5,775		10	284	284	5,775	50
51	Repair floor drain	2008	4,975		10	244	244	4,975	51
52	Cabinets	2008	9,254		10	466	466	9,254	52
53	Countertops & Cabinets	2008	17,157		10	855	855	17,157	53
54	Electrical outlets & lighting installation	2008	2,953		10	150	150	2,953	54
55	Install doors for buffet dining & nourishment room bar	2008	3,695		10	180	180	3,695	55
56	Patio & Seating Wall	2008	7,744		10	391	391	7,744	56
57	Parking Lot & Sidewalk Repairs	2008	9,243		10	465	465	9,243	57
58	Furnish & install motor & starter for A/C system	2008	2,585		10	125	125	2,585	58
59	Repair leak in hot water storage tank	2008	2,994		10	153	153	2,994	59
60	1st floor buffet cabinets and countertops	2009	48,761		10	4,876	4,876	46,322	60
61	Counter tops and cabinets for hamilton and beauty salon	2009	4,843		10	484	484	4,598	61
62	Concrete & foundation for trash enclosure	2009	26,051		10	2,605	2,605	24,748	62
63	Electrical work beauty salon	2009	2,533		10	253	253	2,404	63
64	Canopy sprinkler	2009	7,040		10	704	704	6,688	64
65	Labor and material for repair of chiller fence	2009	2,700		10	270	270	2,565	65
66	Replace sidewalk lights	2009	2,600		10	260	260	2,470	66
67	Limestone and asphalt work for new trash enclosure	2009	8,870		20	444	444	4,218	67
68	Work on temperature system	2009	2,574		10	257	257	2,442	68
69	Cabinets, Brackets & Sneezeguards for Buffet	2010	76,804		10	7,680	7,680	65,280	69
70	TOTAL (lines 4 thru 69)		\$ 10,650,237	\$		\$ 276,103	\$ 276,103	\$ 6,381,839	70

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

Facility Name &amp; ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 10,650,237	\$		\$ 276,103	\$ 276,103	\$ 6,381,839	1
2	Install Sink	2010	5,675		10	568	568	4,828	2
3	Dialysis Remodel-Electrical,carpentry and tile	2010	20,949		10	2,095	2,095	17,807	3
4	Lounge Nourishment room-electrical	2010	3,661		10	366	366	3,111	4
5	North Wing remodel-Flooring, electrical and plumbing	2010	33,132		10	3,313	3,313	28,161	5
6	Cabinets Activity Office	2010	6,972		10	697	697	5,925	6
7	Cabinets Restorative Office	2010	6,633		10	663	663	5,636	7
8	Elevator Repairs	2010	7,376		10	738	738	6,273	8
9	Dining Room-Frame ceiling, new smoke detectors	2010	5,339		10	534	534	4,405	9
10	Corridor Remodel - Wall paper removal, Paint, Carpet	2011	85,765		10	8,577	8,577	68,616	10
11	Handrails								11
12	Common Shower Remodel - Plumbing, Tile, Ceramic Floors,	2011	84,930		10	8,493	8,493	67,944	12
13	and painting								13
14	Resident Room Remodel - Ceramic Tile floor, crown mould,	2011	73,907		10	7,391	7,391	59,128	14
15	painting								15
16	DON Office Remodel - New Vinyl floor, and Painting	2011	8,340		10	834	834	6,672	16
17	Private Dining Remodel - new vinyl floor and painting	2011	8,493		10	849	849	6,792	17
18	Chiller Repair	2011	3,633		10	363	363	2,904	18
19	Soffit Repair	2011	3,360		10	336	336	2,688	19
20	Installation of Build in Speaker System	2011	6,135		10	614	614	4,912	20
21	Repair to the firewall	2011	3,262		10	326	326	2,608	21
22	Install new Fire Dampers in Building	2012	115,487		10	11,549	11,549	75,068	22
23	Repairs to the Chiller - Compressor Fan , Coils	2013	13,354		10	1,335	1,335	7,343	23
24	Residents Rooms Second Floor -Painting, Stain Plumbing	2013	11,881		10	1,188	1,188	6,534	24
25	Lobby Renovation/Reception Area Vinyl Wallcovering	2013	4,842		10	484	484	2,662	25
26	Landscape around Facility -Mulch	2013	5,013		5	500	500	5,013	26
27	Design Fees for Lounge, Residential Rooms, Dinning Room	2013	9,333		10	933	933	5,132	27
28	Resident Rooms 2nd Flr-Flooring, Walls, Painting, Plumbing	2013	72,230		10	7,223	7,223	39,727	28
29	Carpet & Threshold Install - 2nd Floor Corridors and Lounge	2013	23,236		10	2,324	2,324	12,782	29
30	Front Exterior Sliding Door	2013	1,842		10	184	184	1,012	30
31	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	5,275		10	527	527	2,372	31
32	Wall Paper, Cabinetry								32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,280,292	\$		\$ 339,107	\$ 339,107	\$ 6,837,894	34

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

Facility Name &amp; ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 11,280,292	\$		\$ 339,107	\$ 339,107	\$ 6,837,894	1
2	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	4,696		10	470	470	2,114	2
3	Shower Tile and Ceiling Tile								3
4	Newsstands- Canopy, Awing's, Lighting, electric work, Walls	2014	6,120		10	612	612	2,754	4
5	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	19,122		10	1,912	1,912	8,604	5
6	and Painting								6
7	Administrators office - two built in Cabinets	2014	1,746		10	175	175	787	7
8	Residents Rooms-39 Valances, Headboards, Cabinets	2014	15,459		10	1,545	1,545	6,953	8
9	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	6,980		10	698	698	3,141	9
10	Molding, Drywall, Windows, Painting, Eclectic Work								10
11	Dietary/Kitchen Office - Installed Cabinets, Doors	2014	14,463		10	1,446	1,446	6,507	11
12	Maintenance install Automatic Door Opener for Front Door	2014	4,687		10	469	469	2,110	12
13	Social Services Electric Work for Lighting, Cabinets	2014	9,167		10	917	917	4,127	13
14	Parking Lot Upgrade	2014	13,200		10	1,320	1,320	5,940	14
15	Remolding the Therapy Rooms - Wood Trim and Paint	2014	1,919		10	192	192	864	15
16	Residents Rooms-39 Valances, Headboards, Cabinets	2014	29,400		10	2,940	2,940	13,230	16
17	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	162,934		10	16,293	16,293	73,319	17
18	and Painting, Vinyl								18
19	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	148,191		10	14,819	14,819	66,685	19
20	Shower Tile and Ceiling Tile, Painting								20
21	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	4,080		10	408	408	1,836	21
22	Wall Paper, Cabinetry, Vinyl Edging, Wall Paper								22
23	Social Services Electric Work for Lighting, Cabinets	2014	2,166		10	217	217	976	23
24									24
25	Administrators office - two built in Cabinets	2014	2,790		10	279	279	1,535	25
26	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	111,953		10	11,195	11,195	61,573	26
27	Remodeling Ice Creram Palor - Sign Lighting, Sink parts,	2015	7,136		10	714	714	2,856	27
28	Doors and parts , Painting								28
29	Automatic Door Opener	2015	4,686		10	468	468	1,872	29
30	Ice Cream Parlor - Materials, Plumbing, Electrical, Cabinets	2015	47,056		10	4,706	4,706	16,471	30
31	First Floor Storage Unit - Tile,Trim, electrical, Paint, Fire	2015	49,401		10	4,940	4,940	17,290	31
32	Sprinkler, Drywall								32
33	Social Serv. Office Remodel - Plumbing, Electrical, Painting	2015	4,940		10	494	494	1,729	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,952,584	\$		\$ 406,336	\$ 406,336	\$ 7,141,167	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 11,952,584	\$		\$ 406,336	\$ 406,336	\$ 7,141,167	1
2	Therapy Remodel - Materials Plumbing Parts, Labor	2015	11,368		10	1,137	1,137	3,979	2
3									3
4	Bathroom Remodeling - Tile in Bathroom South Corridor	2016	1,982		10	198	198	495	4
5	Ice Cream Parlor - Premium Drywall and Vinyl Sheets	2016	8,307		10	831	831	2,077	5
6	Oxygen Room - Heating & Cooling, Fire Dampers	2016	2,940		10	294	294	735	6
7	Central Supply Renovation - Metal Doors	2016	2,163		10	216	216	540	7
8	Residents Room Renovation - Electrical Work and Cabinets	2016	79,416		10	7,942	7,942	19,855	8
9	Corridor Lighting - Electrical and Hardware	2016	33,505		10	3,351	3,351	8,377	9
10	Human Resources Remodel - Counter Tops and Cabinets	2016	7,311		10	731	731	1,828	10
11	Madison Lounge Renovation - Wallcovering, Vinyl, Window	2016	60,671		10	6,067	6,067	15,168	11
12	Treatments, Crown Moulding, and Cabinets								12
13	Shower Renovation Third Floor electrical, tile, doors	2016	22,465		10	2,247	2,247	5,617	13
14	Facility Improvements Ceiling tiles, and Lighting for celing	2016	24,170		10	2,417	2,417	6,043	14
15	Corridor Improvement - Trim and Wall Panels	2016	8,521		10	852	852	2,130	15
16	Dinning Rooms on 1st,2nd&3rd floors cabinets	2017	74,672		10	7,467	7,467	11,201	16
17	Upgrade to the Chiller Patch Cooler Tower, Fan Motors, Chiller	2017	27,067		10	2,707	2,707	4,061	17
18	Upgrade to the Elevator - Starter, Cylinder, Door, & Piston	2017	68,324		10	6,832	6,832	10,248	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	Current Book Depreciation			463,414			(463,414)		33
34	TOTAL (lines 1 thru 33)		\$ 12,385,466	\$ 463,414		\$ 449,625	\$ (13,789)	\$ 7,233,521	34

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

Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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	\$ 741,265	\$ 78,372	\$ 78,372	\$	5-10 yrs.	\$ 437,803	71
72	Current Year Purchases					5-7 yrs.		72
73	Fully Depreciated Assets	747,617				5-10 yrs.	747,617	73
74	Alloc. From Mgmt. Co. & BLDG	1,006,322		10,155	10,155		978,812	74
75	TOTALS	\$ 2,495,204	\$ 78,372	\$ 88,527	\$ 10,155		\$ 2,164,232	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	N/A			\$	\$	\$	\$		\$	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)	\$ 15,160,270	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 541,786	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 538,152	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (3,634)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,397,753	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Working on Residents Rooms	\$	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.

Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	<u>Allocated from Management Company</u>				<u>114,656</u>			6
7	TOTAL				\$ <u>114,656</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.	<u>/2019</u>	\$ <u>N/A</u>
13.	<u>/2020</u>	\$ <u>N/A</u>
14.	<u>/2021</u>	\$ <u>N/A</u>

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A. N/A

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: \$ 103,608 Description: See Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	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.

Meadowbrook Manor of Naperville  
0041285  
12/31/2018

Schedule 14 A

Schedule 14A

XII. Rental Costs  
**Line 16 - Description**

Copier	17,749
Water Cooler	9,981
Medical Equipment	50,825
Mattress & Beds	20,342
Postage Meter	1,049
Management Co.	<u>3,662</u>
Total	<u><u>103,608</u></u>

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<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	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	10A(1 & 2)	8826	hrs	\$ 366,944		\$	8,826	\$ 366,944	1	
2	Licensed Speech and Language Development Therapist	10A(1)	2042	hrs	91,209			2,042	91,209	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10A(1)	11903	hrs	523,563	8	200	9,823	11,911	533,586	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			302,119		302,119	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Oxygen</u>	39(2)					76,329		76,329	12	
13	Other (specify): <u>Dialysis</u>	39(1 & 2)	12166		305,473	9	384	12,175	305,857	13	
14	TOTAL				\$ 1,287,189	17	\$ 584	\$ 388,271	34,954	\$ 1,676,044	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 58,425	\$ 58,425	1
2	Cash-Patient Deposits	32,555	32,555	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	6,730,456	6,730,456	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,157	30,157	6
7	Other Prepaid Expenses	543,437	543,437	7
8	Accounts Receivable (owners or related parties)	2,984,105	2,527,955	8
9	Other(specify): <u>See Sch 17C</u>	1,897	547,603	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 10,381,032	\$ 10,470,588	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,516,285	2,521,544	15
16	Equipment, at Historical Cost	1,488,882	2,495,204	16
17	Accumulated Depreciation (book methods)	(2,240,749)	(9,397,753)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP)	239,358	239,358	22
23	Other(specify): <u>Mortgage Cost Net</u>		93,814	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,003,776	\$ 6,095,689	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 11,384,808	\$ 16,566,277	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,945,186	\$ 1,918,821	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,772,457	2,772,457	29
30	Accrued Salaries Payable	414,545	414,545	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		249,300	32
33	Accrued Interest Payable	33,423	75,521	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Sch 17C</u>	2,170,714	2,170,714	36
37	<u>See Sch 17C</u>	6,066,568	167,299	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 13,402,893	\$ 7,768,657	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	931,183	931,183	39
40	Mortgage Payable		14,408,430	40
41	Bonds Payable			41
42	Deferred Compensation			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>	\$ 931,183	\$ 15,339,613	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 14,334,076	\$ 23,108,270	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,949,268)	\$ (6,541,993)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 11,384,808	\$ 16,566,277	48

\*(See instructions.)

Meadowbrook Manor of Naperville  
0041285  
12/31/2018

Schedule 17C

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Employee Advance	1,897	1,897
Reserve for Replacement		338,551
Hazard Insurance Escrow		18,888
Real Estate Tax Escrow		78,000
Mortgage Insurance Escrow		87,860
Construction Escrow		22,407
	1,897	547,603

C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued Bed & Provider Tax	(23,847)	(23,847)
Professional Liability Claims	1,113,161	1,113,161
Accrued - Payroll Taxes	13,491	13,491
Wage Garnishment	564	564
Credit Union		
Accrued - Life Ins Withholding	184	184
Accrued 401K	(562)	(562)
Resident Credit Balance	1,067,003	1,067,003
N/P - State	720	720
	2,170,714	2,170,714

C. Current Liabilities	Operating	After Consolidation
Line 37 -Other Current Liabilities		
Due from Dr Jafari	116,815	116,890
Due From/To BHC Construction	4,880	4,880
Due From/To BHC VIII	44,929	44,929
Accrued - Rent	5,899,944	600
	6,066,568	167,299

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (4,270,817)	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<u>Rounding</u>	(2)	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (4,270,819)	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(896,785)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <u>Contributions from Owners</u>	2,218,336	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 1,321,551	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>	<u>Rounding</u>		<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (2,949,268)	<b>24</b> *

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

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

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

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,433,617	1
2	Discounts and Allowances for all Levels	(197,073)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 14,236,544	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,612,769	6
7	Oxygen	39,083	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,651,852	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	2,507	13
14	Non-Patient Meals	948	14
15	Telephone, Television and Radio	2,172	15
16	Rental of Facility Space		16
17	Sale of Drugs	255,547	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,031	19
20	Radiology and X-Ray	41,195	20
21	Other Medical Services	112,132	21
22	Laundry	9,853	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 433,385	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	14,524	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 14,524	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Misc. Income</u>	63	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 63	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 16,336,368	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,223,533	31
32	Health Care	7,511,465	32
33	General Administration	3,792,821	33
<b>B. Capital Expense</b>			
34	Ownership	1,955,076	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,195,379	35
36	Provider Participation Fee	554,879	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 17,233,153	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(896,785)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (896,785)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 10,289,800	44
45	Private Pay - Net Inpatient Revenue	2,567,954	45
46	Medicare - Net Inpatient Revenue	617,192	46
47	Other-(specify) <u>Private Insurance</u>	761,598	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 14,236,544	49

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

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

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

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

^ Entity is a Cash Basis Tax Payer

Facility Name & ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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	1,712	1,784	\$ 109,830	\$ 61.56	1
2	Assistant Director of Nursing	1,965	2,160	75,691	35.04	2
3	Registered Nurses	48,762	64,841	1,580,406	24.37	3
4	Licensed Practical Nurses	37,409	49,770	1,098,859	22.08	4
5	CNAs & Orderlies	109,477	148,644	1,758,788	11.83	5
6	CNA Trainees					6
7	Licensed Therapist	19,950	22,771	981,716	43.11	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	20,535	22,660	260,608	11.50	10
11	Social Service Workers	6,610	7,302	101,470	13.90	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	41,269	44,965	518,741	11.54	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,123	6,888	139,502	20.25	17
18	Housekeepers	26,421	29,154	270,618	9.28	18
19	Laundry	11,278	12,264	111,621	9.10	19
20	Administrator	2,104	2,320	132,484	57.11	20
21	Assistant Administrator	1,784	2,000	68,000	34.00	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,986	16,868	369,673	21.92	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	1,836	2,290	37,794	16.50	31
32	Other Health C: See Sch 20A	34,255	39,521	811,460	20.53	32
33	Other(specify) <u>Dialysis \&amp; Mket</u>	13,730	15,127	382,278	25.27	33
34	TOTAL (lines 1 - 33)	401,206	491,329	\$ 8,809,539 *	\$ 17.93	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	567	\$ 24,667	1(3)	35
36	Medical Director	Monthly	44,750	9(3)	36
37	Medical Records Consultant	80	3,536	10(3)	37
38	Nurse Consultant	446	24,549	10(3)	38
39	Pharmacist Consultant	# of Resident	9,260	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	449	17,960	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	24	1,278	11(3)	44
45	Social Service Consultant	2	144	12(3)	45
46	Other(specify) <u>Quality Assurance</u>	# of Resident	8,915	10(3)	46
47	<u>Wound Care Director</u>	Monthly	(12,250)	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	1,568	\$ 122,809		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	26	\$ 1,614	10(3)	50
51	Licensed Practical Nurses	149	7,181	10(3)	51
52	Certified Nurse Assistants/Aides	3,610	93,204	10(3)	52
53	TOTAL (lines 50 - 52)	3,785	\$ 101,999		53

Meadowbrook Manor of Naperville  
0041285  
12/31/2018

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Ward Clerks	7,275	8,203	108,500	13.23
Central Supply	1,946	2,168	29,531	13.62
Treatment Nurse	4,906	5,731	158,778	27.71
Nursing Administration	2,738	3,051	57,102	18.72
MDS Coordinator	7,829	9,019	251,292	27.86
Rehabilitation Aides	9,561	11,349	206,257	18.17
Total	<u>34,255</u>	<u>39,521</u>	<u>811,460</u>	<u>20.53</u>



**Meadowbrook Manor of Naperville**

**Provider #: 0041285**

**01/01/2018 to 12/31/2018**

**Schedule 21A**

XIX. SUPPORT SCHEDULE

C. Professional Services

RSM US LLP	Accounting Services	19,147
Ronald L Cournaya	Accounting Services	5,000
Polsinelli Shughart PC	Legal	19,036
Hunt, Aranda, & Subach LTD	Legal	2,491
Hamilton Thies & Lorch	Legal	1,055
Markoff Law Firm	Collection Fees	12,219
Aronberg Goldgehn Davis & Garmisa	Legal	945
Stone Progrund & Korey LLC	Collection Fees	2,001
Bryce Downey & Lenkov LLC	Legal	2,010
Roddy Law LTD	Collection Fees	1,768
Duane Morris LLP	Legal	(11,968)

Total for Schedule 21A 53,704

Total (agree to Schedule V, line 19, column 3) 152,144

Allocation from Butterfield Health Care Group	Professional Services	25,620
Allocation from MMN Partners	Professional Services	4,500
Allocation from MMN Partners	Real Estate Tax Appea	1,532
Allocation from MMN Partners	Accounting Fees	24,968
Allocation from MMN Partners	Legal Fees	6,591
To disallow non-allowable legal fees		
To disallow City of Naperville Late Fees		(1,209)
Disallow Collection Fees		(15,988)

Total (agree to Schedule V, line 19, column 8) 198,158







Facility Name &amp; ID Number Meadowbrook Manor of Naperville

# 0041285

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Health Care Council of IL -\$ 41,650
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? N/A If YES, what is the capacity? No
- (5) Have you properly capitalized all major repairs and equipment purchases? N/A  
What was the average life used for new equipment added during this period? \_\_\_\_\_
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 39,450 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 554,879  
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 benefit on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 948
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	518,741	31,079	24,667	574,487	0	574,487	0	574,487
2. Food Purchase	0	534,416	0	534,416	0	534,416	1,887	536,303
3. Housekeeping	270,618	81,379	0	351,997	0	351,997	0	351,997
4. Laundry	111,621	32,357	0	143,978	0	143,978	0	143,978
5. Heat and Other Utilities	0	0	272,014	272,014	0	272,014	4,373	276,387
6. Maintenance	139,502	15,947	191,192	346,641	0	346,641	22,914	369,555
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,040,482	695,178	487,873	2,223,533	0	2,223,533	29,174	2,252,707
9. Medical Director	0	0	44,750	44,750	0	44,750	19,553	64,303
10. Nursing & Medical Records	5,472,828	468,432	136,009	6,077,269	0	6,077,269	14,285	6,091,554
10a. Therapy	981,716	9,823	18,160	1,009,699	0	1,009,699	0	1,009,699
11. Activities	260,608	16,247	1,278	278,133	0	278,133	7	278,140
12. Social Services	101,470	0	144	101,614	0	101,614	19,207	120,821
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,816,622	494,502	200,341	7,511,465	0	7,511,465	53,052	7,564,517
17. Administrative	200,484	0	898,885	1,099,369	0	1,099,369	-824,970	274,399
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	152,144	152,144	0	152,144	46,014	198,158
20. Fees, Subscriptions & Promotion	0	0	109,168	109,168	0	109,168	-10,557	98,611
21. Clerical & General Office	369,673	11,417	171,377	552,467	0	552,467	352,169	904,636
22. Employee Benefits & Payroll	0	0	1,285,910	1,285,910	0	1,285,910	0	1,285,910
23. Inservice Training & Education	0	0	3,653	3,653	0	3,653	113	3,766
24. Travel and Seminar	0	0	29,386	29,386	0	29,386	-29,158	228
25. Other Admin. Staff Trans	0	0	26,830	26,830	0	26,830	4,822	31,652
26. Insurance-Prop.Liab.Malpractice	0	0	533,894	533,894	0	533,894	87,135	621,029
27. Other (specify)*	0	0	0	0	0	0	69,522	69,522
28. Total General Adminis	570,157	11,417	3,211,247	3,792,821	0	3,792,821	-304,910	3,487,911
29. Total General Administrative	8,427,261	1,201,097	3,899,461	13,527,819	0	13,527,819	-222,684	13,305,135
30. Depreciation	0	0	192,000	192,000	0	192,000	346,152	538,152
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	211,130	211,130	0	211,130	499,160	710,290
33. Real Estate	0	0	0	0	0	0	245,645	245,645
34. Rent - Facility & Grounds	0	0	1,452,000	1,452,000	0	1,452,000	-1,337,344	114,656
35. Rent - Equipment & Vehicles	0	0	99,946	99,946	0	99,946	3,662	103,608
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,955,076	1,955,076	0	1,955,076	-242,725	1,712,351
38. Medically Necessary T	0	0	18,701	18,701	0	18,701	0	18,701
39. Ancillary Service Cent	305,473	378,448	384	684,305	0	684,305	0	684,305
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	554,879	554,879	0	554,879	0	554,879
43. Other (specify):*	76,805	0	415,568	492,373	0	492,373	-492,373	0
44. Total Special Cost Ce	382,278	378,448	989,532	1,750,258	0	1,750,258	-492,373	1,257,885
45. Grand Total	8,809,539	1,579,545	6,844,069	17,233,153	0	17,233,153	-957,782	16,275,371

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	58,425	58,425
2. Cash - Patient Deposits	32,555	32,555
3. Accounts & Notes Recievable	6,730,456	6,730,456
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	30,157	30,157
7. Other Prepaid Expenses	543,437	543,437
8. Accounts Receivable-Owner/Related Party	2,984,105	2,527,955
9. Other (specify):	1,897	547,603
10. Total current assets	10,381,032	10,470,588
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	279,600
14. Buildings, at Historical Cost	0	9,863,922
15. Leasehold Improvements, Historical Cost	1,516,285	2,521,544
16. Equipment, at Historical Cost	1,488,882	2,495,204
17. Accumulated Depreciation (book methods)	-2,240,749	-9,397,753
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	239,358	239,358
23. other (specify):	0	93,814
24. Total Long-Term Assets	1,003,776	6,095,689
25. Total Assets	11,384,808	16,566,277
CURRENT LIABILITIES		
26. Accounts Payable	1,945,186	1,918,821
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	2,772,457	2,772,457
30. Accrued Salaries Payable	414,545	414,545
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	249,300
33. Accrued Interest Payable	33,423	75,521
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	2,170,714	2,170,714
37. Other Current Liabilities (specify):	6,066,568	167,299
38. Total Current Liabilities	13,402,893	7,768,657
LONG TERM LIABILITES		
39.Long-Term Notes Payable	931,183	931,183
40.Mortgage Payable	0	14,408,430
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	931,183	15,339,613
46.Total Liabilities	14,334,076	23,108,270
47.Total Equity	-2,949,268	-6,541,993
48.Total Liabilities and Equity	11,384,808	16,566,277

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	14,433,617
2. Discounts and Allowances for all Levels	-197,073
Subtotal - Inpatient Care	14,236,544
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,612,769
7. Oxygen	39,083
Subtotal - Ancillary Revenue	1,651,852
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	2,507
14. Non-Patient Meals	948
15. Telephone, Television, and Radio	2,172
16. Rental of Facility Space	0
17. Sale of Drugs	255,547
18. Sale of Supplies to Non-Patients	0
19. Laboratory	9,031
20. Radiology and X-Ray	41,195
21. Other Medical Services	112,132
22. Laundry	9,853
Subtotal - Other Operating Revenue	433,385
24. Contributions	0
25. Interest and Other Investments Income	14,524
Subtotal - Non-Operating Revenue	14,524
27. Other Revenue (specify):	63
28. Other Revenue (specify):	0
Subtotal - Other Revenue	63
30. Total Revenue	16,336,368
31. General Services	2,223,533
32. Health Care	7,511,465
33. General Administration	3,792,821
34. Ownership	1,955,076
35. Special Cost Centers	1,195,379
35. Provider Participation Fee	554,879
37. Other	0
40. Total Expenses	17,233,153
41. Income Before Income Taxes	-896,785
42. Income Taxes	0
43. Net Income or Loss for the Year	-896,785