FOR BHF USE

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0050799

Facility Name: Astoria Place Living & Rehab

Address: 6300 N. California (Number) Chicago (City) 60659 (Zip Code)

County: Cook

Telephone Number: (773) 973-1900 **Fax #** (773) 973-1904

HFS ID Number:

Date of Initial License for Current Owners: 01/01/10

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Michael W. Martin **Telephone Number:** (217) 258-8888
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) SEE ACCOUNTANTS' PREPARATION REPORT (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey & Pullen, LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	164	Skilled (SNF)	164	59,860	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	164	TOTALS	164	59,860	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	39,828	2,239	9,005	51,072	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	39,828	2,239	9,005	51,072	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.32%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 01/01/10

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 01/01/10 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 164 and days of care provided 8,238

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/11 Fiscal Year: 12/31/11

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	279,900	35,734	18,792	334,426		334,426		334,426			1
2	Food Purchase		364,306		364,306		364,306	90	364,396			2
3	Housekeeping	169,971	38,946		208,917		208,917	950	209,867			3
4	Laundry	71,318	17,317		88,635		88,635		88,635			4
5	Heat and Other Utilities			241,060	241,060		241,060	1,964	243,024			5
6	Maintenance	78,404	3,621	122,814	204,839		204,839	19,005	223,844			6
7	Other (specify):*											7
8	**TOTAL General Services**	599,593	459,924	382,666	1,442,183		1,442,183	22,009	1,464,192			8
	B. Health Care and Programs											
9	Medical Director			43,200	43,200		43,200		43,200			9
10	Nursing and Medical Records	2,808,759	225,590	87,409	3,121,758		3,121,758	51,545	3,173,303			10
10a	Therapy			702,196	702,196		702,196		702,196			10a
11	Activities	119,493	8,457	2,688	130,638		130,638		130,638			11
12	Social Services	119,133		5,191	124,324		124,324		124,324			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,047,385	234,047	840,684	4,122,116		4,122,116	51,545	4,173,661			16
	C. General Administration											
17	Administrative	219,856	46,140	650,236	916,232		916,232	(642,297)	273,935			17
18	Directors Fees											18
19	Professional Services			206,255	206,255		206,255	(5,288)	200,967			19
20	Dues, Fees, Subscriptions & Promotions			34,802	34,802		34,802	607	35,409			20
21	Clerical & General Office Expenses	89,352	(2,680)	248,652	335,324		335,324	(125,532)	209,792			21
22	Employee Benefits & Payroll Taxes			742,512	742,512		742,512	24,427	766,939			22
23	Inservice Training & Education											23
24	Travel and Seminar			845	845		845	360	1,205			24
25	Other Admin. Staff Transportation			15,685	15,685		15,685		15,685			25
26	Insurance-Prop.Liab.Malpractice			92,739	92,739		92,739	(1,360)	91,379			26
27	Other (specify):*											27
28	**TOTAL General Administration**	309,208	43,460	1,991,726	2,344,394		2,344,394	(749,083)	1,595,311			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,956,186	737,431	3,215,076	7,908,693		7,908,693	(675,529)	7,233,164			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Astoria Place Living & Rehab #0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			123,602	123,602		123,602	4,266	127,868			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			39,966	39,966		39,966	50,713	90,679			32
33	Real Estate Taxes			213,486	213,486		213,486		213,486			33
34	Rent-Facility & Grounds			838,040	838,040		838,040	13,981	852,021			34
35	Rent-Equipment & Vehicles			52,050	52,050		52,050		52,050			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,267,144	1,267,144		1,267,144	68,960	1,336,104			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		310,213		310,213		310,213		310,213			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):* **Non-Allow Costs**			599,397	599,397		599,397	(599,397)				43
44	**TOTAL Special Cost Centers**		310,213	599,397	909,610		909,610	(599,397)	310,213			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,956,186	1,047,644	5,081,617	10,085,447		10,085,447	(1,205,966)	8,879,481			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 Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 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	(27,406)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	14,857	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,938)	43		18
19	Entertainment				19
20	Contributions	(86,392)	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	(36,108)	43		24
25	Fund Raising, Advertising and Promotional	(70,185)	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 Pg 5A	(429,547)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (640,719)		$	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 Amount	2 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)	(565,247)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (565,247)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,205,966)		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 Yes	2 No	3 Amount	4 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	**TOTAL (C): (sum of lines 38-46)**			$		47

Astoria Place Living & Rehab

ID# 0050799

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Medicaid Tax	$ (89,790)	43	1
2	Lab & Radiology	(17,627)	43	2
3	Drugs	(33,030)	43	3
4	Patient pers. Items	(988)	43	4
5	Admitting	(62,037)	43	5
6				6
7				7
8	Allowance for bad debts	(170,916)	43	8
9	Reclassify Repair & Maintenance	14,433	6	9
10	Management Fees	650,236	17	10
11	Management Allocation	(719,828)	17	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(429,547)		49

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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
Chaim Rajchenbach	28	See Schedule 6A			See Schedule A	
Menachem Shabat	28					
Ronald Shabat	14					
Shari Borenstein	5					
Jamie Dlatt	5					
Howard Borenstein	5					

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	2	Dietary	$	Legacy Healthcare Financial Services, LLC	100.00%	$ 90	$ 90	1
2	V	3	Housekeeping Salaries		Legacy Healthcare Financial Services, LLC	100.00%	939	939	2
3	V	3	Housekeeping Supplies		Legacy Healthcare Financial Services, LLC	100.00%	11	11	3
4	V	5	Utilities		Legacy Healthcare Financial Services, LLC	100.00%	1,947	1,947	4
5	V	6	Repairs & Maintenance		Legacy Healthcare Financial Services, LLC	100.00%	4,590	4,590	5
6	V	10	Nursing Salary		Legacy Healthcare Financial Services, LLC	100.00%			6
7	V	17	Administrative Salary - Mgmt Alloc	650,236	Legacy Healthcare Financial Services, LLC	100.00%	48,000	(602,236)	7
8	V	19	Other Professional Fees		Legacy Healthcare Financial Services, LLC	100.00%	4,184	4,184	8
9	V	19	Accounting		Legacy Healthcare Financial Services, LLC	100.00%	266	266	9
10	V	19	Legal Fees		Legacy Healthcare Financial Services, LLC	100.00%	(1,251)	(1,251)	10
11	V	19	Data Processing		Legacy Healthcare Financial Services, LLC	100.00%	315	315	11
12	V	20	Dues, Licenses, & Fees		Legacy Healthcare Financial Services, LLC	100.00%	50	50	12
13	V	21	Office Supplies		Legacy Healthcare Financial Services, LLC	100.00%	7,939	7,939	13
14	Total			$ 650,236			$ 67,080	$ * (583,156)	14

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical Salaries	$ 210,000	Legacy Healthcare Financial Services, LLC	100.00%	$ 84,407	$ (125,593)	15
16	V	24	Travel		Legacy Healthcare Financial Services, LLC	100.00%			16
17	V	25	Education & Seminars		Legacy Healthcare Financial Services, LLC	100.00%	360	360	17
18	V	26	Insurance Expense		Legacy Healthcare Financial Services, LLC	100.00%	358	358	18
19	V	27	Employee Benefits - Mgmt Alloc		Legacy Healthcare Financial Services, LLC	100.00%	21,630	21,630	19
20	V	30	Depreciation Expense		Legacy Healthcare Financial Services, LLC	100.00%	586	586	20
21	V	32	Interest Expense		Legacy Healthcare Financial Services, LLC	100.00%	6	6	21
22	V	33	Real Estate Taxes		Legacy Healthcare Financial Services, LLC	100.00%			22
23	V	34	Rent Expense		Legacy Healthcare Financial Services, LLC	100.00%	13,982	13,982	23
24	V	35	Equipment Rental		Legacy Healthcare Financial Services, LLC	100.00%			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			$ 210,000			$ 121,329	$ * (88,671)	39

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	$	Legacy Real Properties, LLC	100.00%	$	$	15
16	V	21	Office Expense		Legacy Real Properties, LLC	100.00%			16
17	V	30	Depreciation		Legacy Real Properties, LLC	100.00%	5,308	5,308	17
18	V	32	Interest		Legacy Real Properties, LLC	100.00%	5,186	5,186	18
19	V	33	Real Estate Taxes	4,805	Legacy Real Properties, LLC	100.00%	4,805		19
20	V	34	Rent		Legacy Real Properties, LLC	100.00%			20
21	V	20	Dues & Subscriptions		Legacy Real Properties, LLC	100.00%	25	25	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 4,805			$ 15,324	$ * 10,519	39

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	RN Salary	$	Progressive Healthcare Consulting	100.00%	$ 34,145	$ 34,145	15
16	V	19	Professional Fees		Progressive Healthcare Consulting	100.00%	216	216	16
17	V	20	Fees and Subscriptions		Progressive Healthcare Consulting	100.00%	32	32	17
18	V	21	Clerical & General		Progressive Healthcare Consulting	100.00%	61	61	18
19	V	22	Emp. Ben - Nursing		Progressive Healthcare Consulting	100.00%	2,797	2,797	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 37,251	$ * 37,251	39

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	$	Astoria Real Properties, LLC	100.00%	$ 11,117	$ 11,117	15
16	V	20	Dues and Subscriptions		Astoria Real Properties, LLC	100.00%	500	500	16
17	V	32	Interest Expense		Astoria Real Properties, LLC	100.00%	47,193	47,193	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 58,810	$ * 58,810	39

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Chaim Rajchenbach		Grove Lincoln Park Living & Rehab Ctr.	Chicago	Legacy Healthcare	Skokie	Management Co.	1
2	Menachem Shabat		Pine Acres Rehab & Living Center	Dekalb	Financial Srvcs, LLC			2
3	Jack Rajchenback		Astoria Place Living & Rehab	Chicago				3
4	Ronald Shabat		The Grove of Evanston	Evanston	Legacy Real	Skokie	Real Estate	4
5	Menachem Berger		Grove North Living & Rehab Center	Chicago	Properties, LLC			5
6	Jake Weiss		Elmbrook Nursing	Elmbrook				6
7	The Rajchenbach Family Trust		The Grove of LaGrange Park	LaGrange Park	Grove Healthcare	Skokie	Real Estate	7
8	The Robert Hartman Family Trust		Lakefront Nursing & Rehab Center	Chicago	Properties, LLC			8
9			Bridgeview Health Care Center	Bridgeview				9
10			The Carlton at the Lake	Chicago	Shabat &	Chicago	Management Co.	10
11			Clark Manor Convalescent Center	Chicago	Associates, LLC			11
12			Springield Terrace	Springfield				12
13			Tower Hill Healthcare Center	South Elgin	JLR Management	Chicago	Management Co.	13
14			Glenview Terrace Nursing Center	Glenview				14
15			The Imperial Grove Pavilion	Chicago				15
16			The Arc of Jacksonville, Ltd.	Jacksonville				16
17			Peterson Park Health Care Center	Chicago				17
18			Embassy Health Care Center	Wilmington				18
19			Whitehall North	Deerfield				19
20			Harmony Nursing & Rehab Center	Chicago				20
21			Florence Nursing Home	Marengo				21
22			The Fountain's	Marion				22
23			Friendship Care Center - Herrin	Herrin				23
24			City Care Center of Cobden	Combden				24
25			Ridgeway Manor	Ridgeway				25
26			Sheridan Health Care Center	Zion				26
27			Oak Grove Rehab & Skilled Care	Carbondale				27
28								28
29								29
30								30

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chaim Rajchenbach	Owner	Administrative	29.00	176,000	6	14.90	Mgmt. Salary	$ 24,000	17(1)	1
2	Menachem Shabat	Owner	Administrative	29.00	176,000	6	14.90	Mgmt. Salary	24,000	17(1)	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 48,000		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 Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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 [X] NO [ ]

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

Name of Related Organization: Legacy Healthcare Financial Services
Street Address:
City / State / Zip Code:
Phone Number: (
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Dietary	Patient Days	590,233	12	$ 890	$	59,860	$ 90	1
2	3	Housekeeping Salaries	Patient Days	590,233	12	9,260	9,260	59,860	939	2
3	3	Housekeeping Supplies	Patient Days	590,233	12	110		59,860	11	3
4	5	Utilities	Patient Days	590,233	12	19,366		59,860	1,964	4
5	6	Repairs & Maintenance	Patient Days	590,233	12	45,083		59,860	4,572	5
6	10	Nursing Salary	Patient Days	590,233	12			59,860	0	6
7	17	Administrative Salary - Mgmt All	Hours	50	12	400,000		6	48,000	7
8	19	Other Professional Fees	Patient Days	590,233	12	34,648		59,860	3,514	8
9	19	Accounting	Patient Days	590,233	12			59,860	0	9
10	19	Legal Fees	Patient Days	590,233	12			59,860	0	10
11	19	Data Processing	Patient Days	590,233	12			59,860	0	11
12	20	Dues, Licenses, & Fees	Patient Days	590,233	12	493		59,860	50	12
13	21	Office Supplies	Patient Days	590,233	12			59,860	0	13
14	21	Clerical Salaries	Patient Days	590,233	12	910,553	910,553	59,860	92,346	14
15	24	Travel	Patient Days	590,233	12	3,552		59,860	360	15
16	25	Education & Seminars	Patient Days	590,233	12			59,860	0	16
17	26	Insurance Expense	Patient Days	590,233	12	3,535		59,860	359	17
18	27	Employee Benefits - Mgmt Alloc	Patient Days	590,233	12	213,280		59,860	21,630	18
19	30	Depreciation Expense	Bed Days Available	590,233	12	5,774		59,860	586	19
20	32	Amortization Expense	Patient Days	590,233	12	62		59,860	6	20
21	33	Real Estate Taxes	Patient Days	590,233	12			59,860	0	21
22	34	Rent Expense	Patient Days	590,233	12	137,855		59,860	13,981	22
23	35	Equipment Rental	Patient Days	590,233	12			59,860	0	23
24										24
25	TOTALS					$ 1,784,461	$ 919,813		$ 188,408	25

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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 [X] NO [ ]

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

Name of Related Organization: Progressive Healthcare Consulting
Street Address: 7040 North Ridgeway Avenue
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-3676

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	RN Salary	Patient Days	465,768	10	$ 265,681	$ 265,681	59,860	$ 34,145	1
2	19	Professional Fees	Patient Days	465,768	10	1,681		59,860	216	2
3	20	Fees and Subscriptions	Patient Days	465,768	10	250		59,860	32	3
4	21	Clerical & General Office	Patient Days	465,768	10	472		59,860	61	4
5	22	Emp Ben - Nursing	Patient Days	465,768	10	21,767		59,860	2,797	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 289,851	$ 265,681		$ 37,251	25

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	The Private Bank		X	Back up CD	$1,008.33	03/03/10	$ 500,000	$ 500,000	02/02/11	0.0220	$ 9,962	1
2												2
3												3
4												4
5												5
	Working Capital											
6	The Private Bank		X	Line of Credit	$1,418.96	03/03/10		1,425,000		0.0600	30,004	6
7												7
8												8
9	TOTAL Facility Related				$2,427.29		$ 500,000	$ 1,925,000			$ 39,966	9
	B. Non-Facility Related*											
10								Allocation from management			52,379	10
11								Interest on Insurance Financing			1,719	11
12								Interest Due from Grove HC Prop.			6	12
13								Interest income offset			(3,391)	13
14	TOTAL Non-Facility Related						$	$			$ 50,713	14
15	TOTALS (line 9+line14)						$ 500,000	$ 1,925,000			$ 90,679	15

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

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

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 147,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2011	$ 177,486	2
3. Under or (over) accrual (line 2 minus line 1).		$ 30,486	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 183,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 213,486	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	2006	8
	2007	9
	2008	10
	2009	11
	2010 146,865	12

Accrual based on unpaid 2011 taxes due in 2012

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Astoria Place Living & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050799

CONTACT PERSON REGARDING THIS REPORT Michael Navarro

TELEPHONE (847) 679-9797 FAX #: (773) 973-1904

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

Enter the tax index number and real estate tax assessed for 2010 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 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	13-01-107-030-0000		$ 80,776.00	$ 80,776.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 80,776.00	$ 80,776.00

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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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 Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,536 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 4

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] NO
If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Allocated from Legacy Real Properties			$ 8,297	1
2					2
3	TOTALS			$ 8,297	3

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Allocated from Legacy Real Properties				$ 64,285	$		$ 2,101	$ 2,101	$ 5,357	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Door System and Locks			2010	6,590		10	659	659	987	9
10	Roofing			2010	10,125		10	1,013	1,013	1,518	10
11	Landscape Irrigation System			2010	6,500		10	650	650	975	11
12	Resident Room Built-in Furniture			2010	84,920		15	5,661	5,661	8,493	12
13	Office Furniture			2010	6,071		15	405	405	606	13
14	Carpeting			2010	15,513		5	3,103	3,103	4,653	14
15	Fire Alarm System			2010	19,877		10	1,988	1,988	2,982	15
16	Electrical			2010	17,930		20	896	896	1,344	16
17	Admin Bathroom			2010	8,450		20	422	422	633	17
18	Millwork			2010	59,488		15	3,966	3,966	5,949	18
19	Painting and drywall			2010	16,878		5	3,376	3,376	5,064	19
20	Waterfountain			2010	1,275		10	128	128	192	20
21	Improvements			2010	26,520		20	1,326	1,326	1,989	21
22	Therapy Room Remodel			2010	10,375		20	519	519	777	22
23	Plumbing			2010	23,585		20	1,179	1,179	1,770	23
24	Tile and Installation			2010	40,616		10	4,062	4,062	6,093	24
25	Grease Trap			2010	14,150		10	1,415	1,415	2,124	25
26	Phone System			2010	7,000		10	700	700	1,050	26
27	Elevator			2010	3,874		20	194	194	291	27
28	Windows			2010	209,850		20	10,493	10,493	15,738	28
29	1st Floor Rehab			2010	111,411		20	5,571	5,571	8,355	29
30	Satellite			2010	12,500		10	1,250	1,250	1,875	30
31	PT Room			2010	13,247		10	1,325	1,325	1,986	31
32	Window Drapes			2010	31,707		5	6,341	6,341	9,513	32
33	Resident Room & Rehab			2010	56,575		20	2,828	2,828	4,242	33
34	Electronic			2010	16,265		20	813	813	1,221	34
35	Family Dining			2010	7,000		20	350	350	525	35
36	Rehab Bathrooms			2010	7,808		10	781	781	1,170	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 Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	
37	Wall covering	2010	$ 14,943	$	5	$ 2,988	$ 2,988	$ 4,482	37
38	Signs	2010	24,203		10	2,420	2,420	3,630	38
39	Light Fixtures	2010	7,475		10	748	748	1,122	39
40	Window Guards	2010	3,800		20	190	190	285	40
41	New Fence	2010	23,922		15	1,595	1,595	2,391	41
42	Library	2010	36,204		20	1,810	1,810	2,715	42
43	Tuckpointing	2010	7,315		20	365	365	549	43
44	Architectural Design	2010	1,237		10	123	123	186	44
45	Nurses Station	2010	14,000		15	933	933	1,401	45
46	New Fire Pump	2010	4,236		20	212	212	318	46
47	Entrance Rehab (doors, automatic entrance, sconces and tile)	2010	37,684		10	3,768	3,768	5,652	47
48	2nd Floor Rehab (hand rails, carpeting)	2010	17,171		20	858	858	1,287	48
49	Parking Lot	2010	5,491		10	549	549	825	49
50	Landscaping	2010	28,850		10	2,885	2,885	4,329	50
51	Fire Pump Repairs	2011	2,965		20	74	74	74	51
52	2nd Floor Corridor Rehab	2011	24,879		20	622	622	622	52
53	2 New Elevators	2011	6,781		20	170	170	170	53
54	Plumbing Maintenance	2011	3,590		20	90	90	90	54
55	Dayroom - Roller Shades, Dining Room - Table Cloths	2011	4,281		5	428	428	428	55
56	Handrail End Caps, Rollershades, Elevator Floor (Removed Old, In	2011	10,790		5	1,079	1,079	1,079	56
57	Location and Room Signs	2011	5,927		10	296	296	296	57
58	Location and Room Signs	2011	6,082		10	304	304	304	58
59	Rehab Room Renovation	2011	10,000		20	250	250	250	59
60	Back-Up Generator Upkeep	2011	3,100		20	78	78	78	60
61	Rehab Room Renovation (#2)	2011	19,350		20	484	484	484	61
62	Rehab Room Renovation (#3)	2011	9,400		20	235	235	235	62
63	Elevator Maintenance	2011	2,930		20	73	73	73	63
64									64
65									65
66	Bood depreciation			84,091			(84,091)		66
67									67
68	Allocated from Legacy Real Properties		63,386			1,451	1,451	3,253	68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,310,377	$ 84,091		$ 88,593	$ 4,502	$ 134,080	70

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	$ 179,008	$ 37,952	$ 35,373	$ (2,579)	3-7 yrs	$ 53,061	71
72	Current Year Purchases	15,593	1,559	1,559		5 yrs	1,559	72
73	Fully Depreciated Assets							73
74	See Attached Schedule 13A	19,215		2,343	2,343	7	3,582	74
75	TOTALS	$ 213,816	$ 39,511	$ 39,275	$ (236)		$ 58,202	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)	$ 1,532,490	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 123,602	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 127,868	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 4,266	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 192,282	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		$ N/A	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.

Astoria Place Living & Rehab Center
FYE: 12/31/2011
Schedule 13A

	Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Component Life	Accumulated Depreciation
1	Allocation from LHFS, Inc	2,475		587		7	619
2	Allocated from Legacy Real Properties	16,740		1,756		7	2,963
	Totals	19,215		2,343	-		3,582

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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:	1974	164	01/01/2011	$ 838,040			3
4	Additions							4
5								5
6	Allocated from Legacy Real Properties, LLC				13,981			6
7	TOTAL		164		$ 852,021 **			7

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

9. Option to Buy: [X] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning 12/31/2009
Ending 12/31/2013

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

	Fiscal Year Ending	Annual Rent
12.	/2012	$ 838,040
13.	/2013	$ 867,970
14.	/2014	$ 957,760

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: $ 52,050 Description: Nursing - $51298; Postage Machine - $752
(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	N/A		$	$	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.

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
[ ] YES
[X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:
IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L10A, C3	hrs	$	13,686	$ 273,722	$	13,686	$ 273,722	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		3,536	70,724		3,536	70,724	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		17,888	357,750		17,888	357,750	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39(2)	# of prescrpts				310,213		310,213	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	35,110	$ 702,196	$ 310,213	35,110	$ 1,012,409	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 Astoria Place Living & Rehab **#** 0050799 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2011 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 505,998	$ 505,998	1
2	Cash-Patient Deposits	15,834	15,834	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 167,588)	3,036,239	3,036,239	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,278	25,753	6
7	Other Prepaid Expenses	7,895	7,895	7
8	Accounts Receivable (owners or related parties)	2,098	2,098	8
9	Other(specify): See Attached Sch 17A	394,477	394,477	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,985,819	$ 3,988,294	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		8,297	13
14	Buildings, at Historical Cost		59,822	14
15	Leasehold Improvements, at Historical Cost	1,176,236	1,250,555	15
16	Equipment, at Historical Cost	216,098	213,816	16
17	Accumulated Depreciation (book methods)	(181,719)	(192,282)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,210,615	$ 1,340,208	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,196,434	$ 5,328,502	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 327,827	$ 327,827	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	367,217	367,217	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	183,000	183,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Sch 17A	159,298	159,298	36
37	Other Current Liabilities	1,060,173	1,060,173	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,097,515	$ 2,097,515	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,925,000	1,925,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,925,000	$ 1,925,000	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,022,515	$ 4,022,515	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,173,919	$ 1,305,987	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,196,434	$ 5,328,502	48

***(See instructions.)**

Astoria Place Living and Rehab
FYE: 12/31/11
Medicaid Cost Report Workpapers

Schedule 17A

	Operating	After Consolidation
Line 9		
Security Deposits	2,587	2,587
Due to Medicare	336,114	336,114
Leg Charity	2,582	2,582
IL B L F	44,772	44,772
State UC tax	8,422	8,422
Total	**394,477**	**394,477**
Line 36		
Refund-Transfer	3,973	3,973
Accrued Management Fee	123,071	123,071
Federal UC Tax	536	536
Accrued FICA	11,551	11,551
T/F GHCP	1,206	1,206
Allocation due LHFS	17,966	17,966
LP	995	995
Total to L 36	**159,298**	**159,298**
Line 37		
AHCP	640,557	640,557
HDSI Retainer	419,616	419,616
Total to L 37	**1,060,173**	**1,060,173**

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$		1
2	Restatements (describe):			2
3				3
4				4
5				5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$		6
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)		1,373,919	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		(200,000)	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)**	$	1,173,919	17
	B. Transfers (Itemize):			
18				18
19				19
20				20
21				21
22				22
23	**TOTAL Transfers (sum of lines 18-22)**	$		23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$	1,173,919	24 *

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

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,975,444	1
2	Discounts and Allowances for all Levels	973,448	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,948,892	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,160,459	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,160,459	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	320,509	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	26,115	20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 346,624	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,391	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,391	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,459,366	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,442,183	31
32	Health Care	4,122,116	32
33	General Administration	2,344,394	33
	B. Capital Expense		
34	Ownership	1,267,144	34
	C. Ancillary Expense		
35	Special Cost Centers	909,610	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,085,447	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,373,919	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,373,919	43

* **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.**
****LLC members are cash basis tax payers**

*** **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 Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,541	1,662	$ 78,258	$ 47.09	1
2	Assistant Director of Nursing	1,930	2,107	69,994	33.22	2
3	Registered Nurses	34,468	38,323	1,176,309	30.69	3
4	Licensed Practical Nurses	13,432	14,097	347,152	24.63	4
5	CNAs & Orderlies	75,204	80,530	1,005,183	12.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,746	1,806	28,819	15.96	9
10	Activity Assistants	8,994	9,629	90,674	9.42	10
11	Social Service Workers	5,612	5,895	119,133	20.21	11
12	Dietician	1,989	2,126	33,932	15.96	12
13	Food Service Supervisor					13
14	Head Cook	1,591	1,628	16,534	10.16	14
15	Cook Helpers/Assistants	19,179	20,531	229,434	11.18	15
16	Dishwashers					16
17	Maintenance Workers	4,025	4,345	78,404	18.04	17
18	Housekeepers	14,743	16,159	169,971	10.52	18
19	Laundry	5,804	6,335	71,318	11.26	19
20	Administrator	3,969	4,171	167,846	40.24	20
21	Assistant Administrator	2,033	2,080	52,010	25.00	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,795	10,405	89,352	8.59	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)	5,444	5,964	93,516	15.68	30
31	Medical Records	2,007	2,146	38,347	17.87	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	213,506	229,939	$ 3,956,186 *	$ 17.21	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	368	$ 18,392	1(3)	35
36	Medical Director	Monthly	43,200	9(3)	36
37	Medical Records Consultant	80	3,768		37
38	Nurse Consultant	Monthly	27,000	10(3)	38
39	Pharmacist Consultant	Monthly	7,381	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,688	11(3)	44
45	Social Service Consultant	89	5,191	12(3)	45
46	Other(specify) MDS	Monthly	48,000	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)	537	$ 155,620		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	63	1,260	10(3)	52
53	TOTAL (lines 50 - 52)	63	$ 1,260		53

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Mordechai Polstein	Administrator	100	$ 167,846
			52,010
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 219,856

B. Administrative - Other

Description	Amount
Management Fees	$ 650,236
Eliminated on Sch V Col 7	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 650,236

C. Professional Services

Vendor/Payee	Type	Amount
RSM McGladrey	Accounting	$ 19,185
McGladrey & Pullen	Accounting	16,090
Meyer Magence	Legal	3,500
Skidelsky & Associates	Legal	185
Stone McGuire & Siegal	Legal	2,965
Much Shelist	Legal	1,716
Sheryl E Fuhr & Associates	Legal	5,145
MTS Consulting	Legal	1,666
Scott & Krause	Legal	795
See Sch21A	Various	136,588
Various misclassified expenses		18,420
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $5,000, attach copy of invoices.)		$ 206,255

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 150,884
Unemployment Compensation Insurance	67,770
FICA Taxes	308,144
Employee Health Insurance	171,583
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	3,150
Union Pension	30,550
Uniforms	10,431
Allocation from Legacy Healthcare	21,630
Allocation from Progressive Healthcare	2,797
TOTAL (agree to Schedule V, line 22, col.8)	$ 766,939

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 131
Advertising: Employee Recruitment	494
Health Care Worker Background Check	
(Indicate # of checks performed 104)	3,120
Patient Background Checks 691	6,910
Miscellaneous Licenses & Fees	3,655
IL Council on Long Term Care Dues	20,492
Allocation from Astoria Real Prop.	500
Allocation from Legacy Healthcare	75
Allocation from Progressive Healthcare	32
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 35,409

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	845
Allocation from Legacy Healthcare	360
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,205

* Attach copy of IMRF notifications

**See instructions.

Astoria Place Living and Rehab
FYE: 12/31/10
Medicaid Cost Report Workpapers

Schedule 21A - Other Professional Fees

Vendor	Type	Amount
ML Enterprizes	Purchasing	3,500
Rabbi Mel Lifsics	Religious	8,000
ITT Source tech	Dietary	703
Margaret Chizek	Elder Care Service	488
Singer etworks	Data Processing	17,323
Personnel Planners	Unemployment cor	1,054
Professional Search Network	Recruitment	19,200
Govig and associates	Recruitment	8,000
Moshe Calamaro and Assoc	Engineering	326
Madison Specs	Engineering	8,132
Premier medical services	Recruitment	24,276
E Health Data Solutions	Data Processing	13,610
Health Data System, Inc	Data Processing	9,801
Collaborative Healthcare	Medical services	175
Dr Ronnie Mandal	Medical services	14,400
LTC Consulting	Medical services	1,000
Internal Medical Affiliates	Medical services	6,600
To page 21C		**136,588**
Legal		15,972
Accounting		35,275
Various Misclassified		18,420
Agrees w/ P3 L19 C3		**206,255**
Less: Non-Allowable Legal		(1,716)
Legal Reclassifications		3,024
Legacy Healthcare Allocation		3,514
Astoria Real Property Allocation		11,117
Progressive Healthcare Allocation		216
Other Professional Fee Reclasses		(4,674)
Accounting Fee Reclasses		1,650
Data Processing Fee Reclasses		-1019
Consultants Reclass		-17400
Agrees w/ P3 L19 C8		**200,967**

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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									N/A				
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. **Illinois Council on Long Term Care - $20492**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **50,550** Line **10(2)**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients?
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) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees