FOR BHF USE

LL1

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.

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

I. IDPH License ID Number: 0037960

Facility Name: Columbus Park Nrsg. Rehab Ctr.

Address: 901 South Austin (Number) Chicago (City) 60644 (Zip Code)

County: Cook

Telephone Number: (773) 287-5959 **Fax #** (773) 287-7909

HFS ID Number:

Date of Initial License for Current Owners: 01/01/92

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236-1111
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 01/01/11 to 12/31/11 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) (Date)
(Print Name and Title) Cary Drazner, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	108	Skilled (SNF)	108	39,420	1
2		Skilled Pediatric (SNF/PED)			2
3	108	Intermediate (ICF)	108	39,420	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	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	36,087	208	4,114	40,409	8
9	SNF/PED					9
10	ICF	30,974	2	3	30,979	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	67,061	210	4,117	71,388	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.55%

D. How many bed-hold days during this year were paid by the Department?
3,462 (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]

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 01/01/92

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 01/01/92 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 108 and days of care provided 3,480

Medicare Intermediary CGS Administrators

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.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	275,954	108,937	45,714	430,605		430,605	(18,129)	412,476			1
2	Food Purchase		343,508		343,508	(31,755)	311,753	(10)	311,743			2
3	Housekeeping	249,295	50,821		300,116		300,116	(1,588)	298,528			3
4	Laundry	101,586	32,496		134,082		134,082	(1,371)	132,711			4
5	Heat and Other Utilities			208,973	208,973		208,973	(4,089)	204,884			5
6	Maintenance	50,386	37,271	222,720	310,377		310,377	(5,520)	304,857			6
7	Other (specify):*							12,034	12,034			7
8	**TOTAL General Services**	677,221	573,033	477,407	1,727,661	(31,755)	1,695,906	(18,673)	1,677,233			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	2,652,718	183,562	131,556	2,967,836		2,967,836	(40,877)	2,926,959			10
10a	Therapy	168,835	36,784	89,772	295,391		295,391	(15,813)	279,578			10a
11	Activities	120,365	11,253	4,692	136,310		136,310		136,310			11
12	Social Services	230,191		34,979	265,170		265,170		265,170			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							5,962	5,962			15
16	**TOTAL Health Care and Programs**	3,172,109	231,599	268,199	3,671,907		3,671,907	(50,728)	3,621,179			16
	C. General Administration											
17	Administrative	153,109		103,680	256,789		256,789	7,544	264,333			17
18	Directors Fees											18
19	Professional Services			243,035	243,035	(14,226)	228,809	(124,979)	103,829			19
20	Dues, Fees, Subscriptions & Promotions			59,976	59,976		59,976	(9,885)	50,091			20
21	Clerical & General Office Expenses	174,389	23,157	305,408	502,954		502,954	(111,788)	391,166			21
22	Employee Benefits & Payroll Taxes			745,787	745,787	31,755	777,542		777,542			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,637	4,637		4,637	740	5,377			24
25	Other Admin. Staff Transportation			1,027	1,027		1,027	10,208	11,235			25
26	Insurance-Prop.Liab.Malpractice			142,116	142,116		142,116	9,800	151,916			26
27	Other (specify):*							45,484	45,484			27
28	**TOTAL General Administration**	327,498	23,157	1,605,666	1,956,321	17,529	1,973,850	(172,876)	1,800,973			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,176,828	827,789	2,351,272	7,355,889	(14,226)	7,341,663	(242,278)	7,099,385			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. #0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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			174,656	174,656		174,656	342,330	516,986			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			102,643	102,643		102,643	728,814	831,457			32
33	Real Estate Taxes			39,680	39,680	14,226	53,906	268,468	322,374			33
34	Rent-Facility & Grounds			1,212,000	1,212,000		1,212,000	(1,212,000)				34
35	Rent-Equipment & Vehicles			6,783	6,783		6,783	7,429	14,212			35
36	Other (specify):*							155,178	155,178			36
37	TOTAL Ownership			1,535,762	1,535,762	14,226	1,549,988	290,219	1,840,207			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		156,914	360,432	517,346		517,346		517,346			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			394,260	394,260		394,260		394,260			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		156,914	754,692	911,606		911,606		911,606			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,176,828	984,703	4,641,726	9,803,257	(0)	9,803,257	47,941	9,851,198			45

THE TOTAL FOR COLUMN 5 MUST BE ZERO,PLEASE CORRECT

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	62,719	30		9
10	Interest and Other Investment Income	(18,394)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(10)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,800)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(202,558)	21		24
25	Fund Raising, Advertising and Promotional	(2,317)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(11,000)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,866)	20		28
29	Other-Attach Schedule	(54,239)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (229,466)		$	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)	277,407		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 277,407		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 47,941		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.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Columbus Park Nrsg. Rehab Ctr.

ID# 0037960

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Miscellaneous Income	$ (34)	21	1
2	Office Bank Fees	(6,200)	21	2
3	Theft & Damage Loss	(879)	21	3
4	COPE Dues	(5,142)	20	4
5	Vending Income	(128)	21	5
6	Cable TV	(6,849)	05	6
7	Non Allowable Legal	(11,134)	19	7
8	Building Co - Professional Fees	(17,887)	19	8
9	Building Co - Office Expense	(25)	21	9
10	Capitalized R&M	(5,962)	6	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(54,239)		49

Columbus Park Nrsg. Rehab Ctr.

ID# 0037960

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32
82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98				49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. **#** 0037960 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				(18,129)								(18,129)	1
2	Food Purchase	(10)											(10)	2
3	Housekeeping					(1,588)							(1,588)	3
4	Laundry					(1,371)							(1,371)	4
5	Heat and Other Utilities	(6,849)			2,760								(4,089)	5
6	Maintenance	(5,962)	17,538	(14,583)	(2,151)	(362)							(5,520)	6
7	Other (specify):*			900	11,134								12,034	7
8	**TOTAL General Services**	(12,821)	17,538	(13,683)	(6,386)	(3,321)							(18,673)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records			(35,242)	8,104	(13,739)							(40,877)	10
10a	Therapy				(15,813)								(15,813)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			2,852	3,110								5,962	15
16	**TOTAL Health Care and Programs**			(32,390)	(4,599)	(13,739)							(50,728)	16
	C. General Administration													
17	Administrative			(75,268)	82,812								7,544	17
18	Directors Fees													18
19	Professional Services	(29,020)	31,112	(144,241)	17,170								(124,979)	19
20	Fees, Subscriptions & Promotions	(11,125)		1,240									(9,885)	20
21	Clerical & General Office Expenses	(220,824)	25	108,934	77								(111,788)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			740									740	24
25	Other Admin. Staff Transportation			10,208									10,208	25
26	Insurance-Prop.Liab.Malpractice		8,129	1,541	130								9,800	26
27	Other (specify):*			26,785	18,699								45,484	27
28	**TOTAL General Administration**	(260,969)	39,266	(70,061)	118,888								(172,876)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(273,790)	56,804	(116,134)	107,903	(17,060)							(242,278)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	62,719	271,004		8,814	(207)							342,330	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(18,394)	748,936	(9,328)	7,600								728,814	32
33	Real Estate Taxes		261,534		6,934								268,468	33
34	Rent-Facility & Grounds		(1,212,000)										(1,212,000)	34
35	Rent-Equipment & Vehicles			7,429									7,429	35
36	Other (specify):*		155,178										155,178	36
37	**TOTAL Ownership**	44,325	224,652	(1,899)	23,348	(207)							290,219	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**													44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(229,466)	281,456	(118,033)	131,251	(17,267)							47,941	45

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		
				Columbus Park LLC		Bldg Co.

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 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	34	Rent Income	$ 1,212,000	Columbus Park LLC		$	$ (1,212,000)	1
2	V	36	Insurance-MIP		Columbus Park LLC		50,293	50,293	2
3	V	26	Insurance-Property		Columbus Park LLC		8,129	8,129	3
4	V	32	Interest HUD		Columbus Park LLC		749,495	749,495	4
5	V	19	Professional Fees		Columbus Park LLC		17,887	17,887	5
6	V	33	Real Estate Taxes-Net		Columbus Park LLC		301,214	301,214	6
7	V	30	Depreciation		Columbus Park LLC		271,004	271,004	7
8	V	32	Interest Income	559	Columbus Park LLC			(559)	8
9	V	36	Amortization HUD Fees		Columbus Park LLC		104,885	104,885	9
10	V	06	Repairs & Maintenance		Columbus Park LLC		17,538	17,538	10
11	V	21	Office		Columbus Park LLC		25	25	11
12	V	19	Prof Fees - R/E Related		Columbus Park LLC		13,225	13,225	12
13	V	33	Tax Refund	39,680	Columbus Park LLC			(39,680)	13
14	Total			$ 1,252,239			$ 1,533,695	$ * 281,456	14

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 AND MAINT.	$ 25,920	S.I.R. MANAGEMENT, INC.	100.00%	$ 11,337	$ (14,583)	15
16	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	900	900	16
17	V	10	NURSING	51,840	S.I.R. MANAGEMENT, INC.	100.00%	16,598	(35,242)	17
18	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	2,852	2,852	18
19	V	19	PROFESSIONAL FEES	157,824	S.I.R. MANAGEMENT, INC.	100.00%	13,583	(144,241)	19
20	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	1,240	1,240	20
21	V	21	CLERICAL & GENERAL	51,840	S.I.R. MANAGEMENT, INC.	100.00%	55,846	4,006	21
22	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	740	740	22
23	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	10,208	10,208	23
24	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	1,541	1,541	24
25	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	4,897	4,897	25
26	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(9,328)	(9,328)	26
27	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	7,429	7,429	27
28	V								28
29	V	17	ADMINISTRATIVE	103,680	S.I.R. MANAGEMENT, INC.	100.00%	28,412	(75,268)	29
30	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	2,041		30
31	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	104,928	104,928	31
32	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	21,888	21,888	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 391,104			$ 275,112	$ * (118,033)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	1	DIETARY SALARIES	$ 25,920	S.I.R. MANAGEMENT, INC.	100.00%	$ 7,791	$ (18,129)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,354	1,354	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	8,104	8,104	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	1,403	1,403	18
19	V	17	ADMIN./LEGAL SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	82,812	82,812	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	16,109	16,109	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	18,699	18,699	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	25,920	S.I.R. MANAGEMENT, INC.	100.00%	10,107	(15,813)	24
25	V	15	EMPLOYEE BENFITS		S.I.R. MANAGEMENT, INC.	100.00%	1,707	1,707	25
26	V								26
27	V	6	MAINTENANCE SALARIES	52,072	S.I.R. MANAGEMENT, INC.	100.00%	48,792	(3,280)	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	9,780	9,780	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	2,760	2,760	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	1,129	1,129	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	60	60	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	77	77	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	130	130	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	8,814	8,814	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	7,600	7,600	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	6,934	6,934	37
38	V	19	PROFESSIONAL FEES (RE TAX)		S.I.R. MANAGEMENT, INC.	100.00%	1,001	1,001	38
39	Total			$ 103,912			$ 235,163	$ * 131,251	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	1	Dietary	$	Xcel Supply, LLC	100.00%	$	$	15
16	V	3	Housekeeping	26,200	Xcel Supply, LLC	100.00%	24,612	(1,588)	16
17	V	4	Laundry	22,611	Xcel Supply, LLC	100.00%	21,240	(1,371)	17
18	V	6	Repairs & Maintenance	5,970	Xcel Supply, LLC	100.00%	5,608	(362)	18
19	V	10	Nursing	226,634	Xcel Supply, LLC	100.00%	212,894	(13,739)	19
20	V	11	Activities		Xcel Supply, LLC	100.00%			20
21	V	21	Office And Clerical		Xcel Supply, LLC	100.00%			21
22	V	22	Employee Benefits		Xcel Supply, LLC	100.00%			22
23	V	30	Fixed Assets-Depreciation	3,408	Xcel Supply, LLC	100.00%	3,202	(207)	23
24	V	39	Ancillary		Xcel Supply, 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			$ 284,823			$ 267,556	$ * (17,267)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	22	Employee Health Insurance	$	CCS Employee Benefits Group	100.00%	$ 150,948	$ 150,948	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	150,948	CCS Employee Benefits Group	100.00%		(150,948)	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			$ 150,948			$ 150,948	$ *	39

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	ADAM VALES	2.830%	ALBANY CARE INC	EVANSTON	COLUMBUS PARK, LLC	LINCOLNWOOD	BUILDING CO.	1
2	ARI WOLFF	0.943%	BRYN MAWR CARE INC.	CHICAGO	SIR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO.	2
3	ASHLEY BARRISH	2.044%	DECATUR MANOR HEALTHCARE,LLC	DECATUR	SIR PROPERTIES	LINCOLNWOOD	BUILDING CO.	3
4	B. BART BARRISH II	2.044%	ELMWOOD CARE, INC.	ELMWOOD PARK	XCEL MEDICAL SUPPLY, LLC	EVANSTON	SUPPLIES	4
5	B.G. TRUST	2.319%	FAIRVIEW NURSING PLAZA, INC.	ROCKFORD	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	5
6	BRYAN BARRISH TRUST	7.193%	GREENWOOD CARE, INC.	EVANSTON				6
7	CELESTE GIANNI NI TRUST	6.604%	MAPLEWOOD CARE, INC.	ELGIN				7
8	CHERYL MAGENCE	0.943%	NEIGHBORS REHABILITATION CENTER,LLC	BYRON				8
9	DANIEL ROTHNER	4.717%	REGENCY REHABILITATION CENTER,LLC	NILES				9
10	DARCEY BARRISH	2.044%	ROCK ISLAND NURSING & REHAB CENTER,LLC	ROCK ISLAND				10
11	ERIC ROTHNER	3.774%	WILSON CARE, INC.	CHICAGO				11
12	GALE ROTHNER	3.774%	APPLEWOOD REHABILITATION CENTER	MATTESON				12
13	GLENDA STRICKLAN	0.943%						13
14	JULIANA R. BARRISH TRUST	7.193%						14
15	KATHRYN VALES	2.830%						15
16	KIRSTEN BARRISH	2.044%						16
17	L. G. TRUST	2.319%						17
18	LAURI WOLFF POLEN	0.943%						18
19	LOUISE BERGTHOLD	4.245%						20
20	MARILYN WOLFF REV. TRUST	4.245%						21
21	MELISSA ROTHNER	4.717%						22
22	MICHAEL R GIANNINI TRUST	6.604%						23
23	NENITA GUZMAN	1.887%						24
24	NOAH WOLFF REV. TRUST	4.245%						25
25	RACHEL ROTHNER	4.717%						26
26	RANAN WOLFF	0.943%						27
27	THOMAS WINTER	3.774%						29
28	TZIONA ZEFFREN	0.943%						
29	WILLIAM ROTHNER	4.717%						
30	KIMBERLY VALES ACCUMULATION TRUST	3.459%						30

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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								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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Bryan Barrish	Shareholder	Administrative	7.19	See Attached	3.41	7.58%	Alloc. Salary	$ 17,046	17-7	1
2	Michael Giannini	Shareholder	Administrative	6.60	See Attached	2.98	7.45%	Alloc. Salary	14,234	17-7	2
3	Kirsten Barrish	Shareholder	Clerical	2.04	See Attached	3.41	8.53%	Alloc. Salary	3,838	21-7	3
4	Sarah Barrish	Relative	Administrative	0	See Attached	4.26	8.52%	Alloc. Salary	10,206	17-7	4
5	Nenita Guzman	Shareholder	Dietary	1.89	See Attached	4.26	8.52%	Alloc. Salary	7,791	1-7	5
6	Tom Winter	Shareholder	Administrative	3.77	See Attached	5.11	8.52%	Alloc. Salary	17,046	17-7	6
7	Louise Berghold	Shareholder	Administrative	4.25	See Attached	1.02	1.70%	Alloc. Salary	3,581	17-7	7
8	Adam Vales	Shareholder	Clerical	2.83	See Attached	0.9	2.25%	Alloc. Salary	1,596	22-7	8
9	G. Matt Silvers	Relative	Administrative	0	See Attached	0.91	2.28%	Alloc. Salary	3,572	17-7	9
10	Eric Rothner	Shareholder	Administrative	3.77	See Attached	0.51	1.10%	Alloc. Salary	11,617	17-7	10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only amounts anticipated to be										11
12	considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 90,527		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 Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X]

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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: S.I.R. MANAGEMENT, INC.
Street Address: 6840 N. LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 675 -7979
Fax Number: (847) 675 -0555

	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	6	REPAIRS AND MAINT.	PATIENT DAYS	837,569	13	$ 133,007	$ 59,965	71,388	$ 11,337	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	837,569	13	10,563		71,388	900	2
3	10	NURSING	PATIENT DAYS	837,569	13	194,733	194,733	71,388	16,598	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	837,569	13	33,459		71,388	2,852	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	837,569	13	159,360	132,109	71,388	13,583	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	837,569	13	14,549		71,388	1,240	6
7	21	CLERICAL & GENERAL	PATIENT DAYS	837,569	13	655,215	586,698	71,388	55,846	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	837,569	13	8,688		71,388	740	8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	837,569	13	119,765		71,388	10,208	9
10	26	INSURANCE	PATIENT DAYS	837,569	13	18,080		71,388	1,541	10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	837,569	13	57,453		71,388	4,897	11
12	32	INTEREST	PATIENT DAYS	837,569	13	(109,444)		71,388	(9,328)	12
13	35	EQUIPMENT RENTAL	PATIENT DAYS	837,569	13	87,163		71,388	7,429	13
14										14
15	17	ADMINISTRATIVE	PATIENT DAYS	837,569	13	333,346	333,346	71,388	28,412	15
16	19	PROFESSIONAL FEES	PATIENT DAYS	837,569	13	23,941		71,388	2,041	16
17	21	CLERICAL & GENERAL	PATIENT DAYS	837,569	13	1,231,079	1,128,775	71,388	104,928	17
18	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	837,569	13	256,807		71,388	21,888	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,227,764	$ 2,435,627		$ 275,112	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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: S.I.R. MANAGEMENT, INC.
Street Address: 6840 N. LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 675 -7979
Fax Number: (847) 675 -0555

	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	1	DIETARY SALARIES	PATIENT DAYS	837,569	13	$ 91,408	$ 91,408	71,388	$ 7,791	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	837,569	13	15,892		71,388	1,354	2
3	10	NURSING SALARIES	PATIENT DAYS	837,569	13	95,082	95,082	71,388	8,104	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	837,569	13	16,460		71,388	1,403	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	837,569	13	971,606	971,606	71,388	82,812	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	837,569	13	189,000		71,388	16,109	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	837,569	13	219,385		71,388	18,699	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	315,820	13	123,146	123,146	25,920	10,107	10
11	15	EMPLOYEE BENFITS	SPECIAL REHAB INC.	315,820	13	20,802		25,920	1,707	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	367,402	13	344,256	344,256	52,072	48,792	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	367,402	13	69,007		52,072	9,780	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,880	13	32,378		1,098	2,760	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,880	13	13,246		1,098	1,129	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,880	13	705		1,098	60	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,880	13	899		1,098	77	19
20	26	INSURANCE	ALLOCATED SQ FT	12,880	13	1,527		1,098	130	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,880	13	103,394		1,098	8,814	21
22	32	INTEREST	ALLOCATED SQ FT	12,880	13	89,152		1,098	7,600	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,880	13	81,334		1,098	6,934	23
24	19	PROFESSIONAL FEES (RE TAX	ALLOCATED SQ FT	12,880	13	11,747		1,098	1,001	24
25	TOTALS					$ 2,490,426	$ 1,625,498		$ 235,163	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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: Xcel Supply, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, IL 60202
Phone Number: (847)328-7600
Fax Number: (847)328-7615

	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	1	Dietary	Direct Allocation			$	$		$	1
2	3	Housekeeping	Direct Allocation						24,612	2
3	4	Laundry	Direct Allocation						21,240	3
4	6	Repairs & Maintenance	Direct Allocation						5,608	4
5	10	Nursing	Direct Allocation						212,894	5
6	11	Activities	Direct Allocation							6
7	21	Office And Clerical	Direct Allocation							7
8	22	Employee Benefits	Direct Allocation							8
9	30	Fixed Assets-Depreciation	Direct Allocation						3,202	9
10	39	Ancillary	Direct Allocation							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					$	$		$ 267,556	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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: CCS Employee Benefits Group, Inc.
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847)905-4000
Fax Number: (847)905-4040

	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	22	Employee Health Insurance	Direct Allocation			$	$		$ 150,948	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 150,948	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	HUD		X	Mortgage		09/03/03	$	$ 11,316,100			$ 749,495	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Alloc.-SIR Management										(1,728)	6
7	Lake Forest Bank		X	Line of Credit				2,100,000			102,643	7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						$	$ 13,416,100			$ 850,409	9
	B. Non-Facility Related*											
10	Interest Income		X								(18,394)	10
11	Interest Income - Bldg Co		X								(559)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (18,953)	14
15	TOTALS (line 9+line14)						$	$ 13,416,100			$ 831,457	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 50,293 Line # 36

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

SEE ACCOUNTANTS' COMPILATION REPORT

** 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 Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

** 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 Columbus Park Nrsg. Rehab Ctr. # 0037960 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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.**	$ 290,125	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.)		$ 295,273	2
3. Under or (over) accrual (line 2 minus line 1).		$ 5,148	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 303,000	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.**		$ 14,226	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** $ 39,680 **For** 2008 **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.		$ 322,374	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2006	226,284	8
2007	223,868	9
2008	226,115	10
2009	276,310	11
2010	288,339	12

2011 Accrual = 288,339 x 1.05 = 303,000 (Rounded)

SIR Management Allocation = $6,934

	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 Columbus Park Nrsg. Rehab Ctr. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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.	16-17-401-005-0000	Long Term Care Property	$ 95,073.53	$ 95,073.53
2.	16-17-401-006-0000	Long Term Care Property	$ 40,910.19	$ 40,910.19
3.	16-17-401-026-0000	Long Term Care Property	$ 152,355.13	$ 152,355.13
4.	See Attached	See Attached	$ 98,193.53	$ 6,555.68
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 386,532.38	$ 294,894.53

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 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.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Columbus Park Nrsg. Rehab Ctr. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037960

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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 & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 29,685 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 6

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	Facility		2002	$ 300,000	1
2					2
3	TOTALS			$ 300,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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					$	$		$	$	$	4
5	216			1976	7,013,521	224,819	35	200,386	(24,433)	1,843,257	5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1992	51,845		20	2,592	2,592	50,463	9
10	Various			1993	71,558		20	3,578	3,578	67,992	10
11	Various			1994	46,784		20	2,339	2,339	41,472	11
12	Various			1995	131,277		20	6,466	6,466	109,175	12
13	Various			1996	62,128		20	3,106	3,106	49,090	13
14	Various			1997	40,477		20	2,024	2,024	29,503	14
15	Various			1998	448,767		20	22,438	22,438	300,807	15
16	Various			1999	202,884		20	10,134	10,134	126,917	16
17	Various			2000	27,418		20	1,371	1,371	15,762	17
18	Various			2001	87,910		20	4,396	4,396	45,047	18
19	Various			2002	35,511		20	3,516	3,516	33,027	19
20	Various			2003	96,681		20	5,306	5,306	44,430	20
21	Various			2004	77,186		20	4,100	4,100	30,758	21
22	Various			2005	111,165		20	6,181	6,181	41,168	22
23	Various			2006	84,177		20	4,209	4,209	22,884	23
24	Various			2007	305,862		20	15,713	15,713	80,210	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

*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 Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		399,882	38,096		28,980	(9,116)	152,356	67
68	Related Party Allocations (Pages 12H & 12I)		140,474	4,013		5,710	1,697	67,218	68
69	Financial Statement Depreciation			174,656			(174,656)		69
70	TOTAL (lines 4 thru 69)		$ 9,435,506	$ 441,584		$ 332,545	$ (109,039)	$ 3,151,534	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 9,435,506	$ 441,584		$ 332,545	$ (109,039)	$ 3,151,534	1
2	Hvac - Cooling Tower	2008	8,194		20	683	683	2,674	2
3	Roofing	2008	24,865		20	2,487	2,487	9,739	3
4	Tuckpointing	2008	4,395		20	440	440	1,721	4
5	Flooring & Handrails	2008	94,561		20	9,456	9,456	36,248	5
6	Lobby Renovation	2008	29,775		20	2,978	2,978	11,414	6
7	Elevator Work	2008	18,400		20	920	920	3,450	7
8	Lighting & Ceiling	2008	25,389		20	2,539	2,539	9,521	8
9	Electrical	2008	14,256		20	1,426	1,426	5,227	9
10	Electrical	2008	9,439		20	944	944	3,461	10
11	Cooling Tower Wiring	2008	4,570		20	381	381	1,396	11
12	Elevator Sill	2008	6,583		20	329	329	1,207	12
13	Hvac Valve & Pump	2008	2,811		20	234	234	839	13
14	Handrails	2008	76,568		20	7,657	7,657	27,437	14
15	True-Blue Painting	2008	149,750		20	14,975	14,975	52,413	15
16	Hot Water System	2008	12,194		20	1,219	1,219	4,268	16
17	Doors	2008	21,750		20	2,175	2,175	7,613	17
18	Flooring	2008	15,134		20	1,513	1,513	5,171	18
19	Nurse Station - Relaminate	2008	4,760		20	952	952	3,253	19
20	Elevator Cabs	2008	44,262		20	2,213	2,213	7,377	20
21	Drapes & Cubicle Curtains	2008	24,279		20	4,856	4,856	16,186	21
22	Fencing	2008	6,935		20	462	462	1,541	22
23	Satellite/Cable Wiring	2008	9,900		20	990	990	3,218	23
24	Landscaping	2008	24,557		20	1,637	1,637	5,321	24
25	City Neon Signs	2008	16,000		20	1,600	1,600	5,067	25
26	Renovation - 2Nd Floor	2008	31,656		20	3,166	3,166	11,607	26
27	Hvac Repairs	2008	7,274		20	364	364	1,424	27
28	Pump Seal Replace	2008	2,629		20	131	131	471	28
29	Emergency Generator Repair	2008	5,070		20	254	254	866	29
30	Painting / Patching	2008	6,600		20	330	330	1,100	30
31	Reclaimer Pump	2008	2,593		20	130	130	411	31
32	Fire Alarm Repair	2008	2,533		20	127	127	507	32
33	Sprinkler System Repair	2008	3,762		20	188	188	705	33
34	TOTAL (lines 1 thru 33)		$ 10,146,950	$ 441,584		$ 400,299	$ (41,285)	$ 3,394,386	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 10,146,950	$ 441,584		$ 400,299	$ (41,285)	$ 3,394,386	1
2	Fire Alarms	2008	5,720		20	286	286	1,025	2
3	Elevator Valve Replacement	2008	3,464		20	173	173	548	3
4	Hvac Work	2009	12,572		20	629	629	1,886	4
5	Window Treatments	2009	55,863		20	2,793	2,793	8,379	5
6	Ice Cream Parlor	2009	5,145		20	257	257	772	6
7	Bathroom Tile	2009	3,052		20	153	153	432	7
8	Chiller Work	2009	37,594		20	1,880	1,880	4,699	8
9	Hvac Heater	2009	3,488		20	174	174	407	9
10	Generator Work	2009	4,810		20	241	241	701	10
11	Elevator Work	2009	15,186		20	759	759	2,215	11
12	Fire Alarm Work	2009	4,781		20	239	239	697	12
13	Ejector Pump	2009	4,168		20	208	208	590	13
14	Nurse Call System	2009	5,466		20	273	273	774	14
15	Boiler Pump	2009	3,922		20	196	196	539	15
16	Ejector Pump Alarm	2009	3,052		20	153	153	420	16
17	Sprinkler Heads	2009	3,029		20	151	151	404	17
18	Door Closers	2009	5,219		20	261	261	696	18
19	Sprinklers	2009	8,710		20	436	436	1,089	19
20	Drain Repair	2009	2,525		20	126	126	358	20
21	Air Handler Repair	2009	3,192		20	160	160	452	21
22	Painting	2009	2,550		20	128	128	329	22
23	Register Repair	2009	4,033		20	202	202	504	23
24	Water Pipe Repair	2009	8,821		20	441	441	1,066	24
25	Power Surge Service	2009	22,054		20	1,103	1,103	2,665	25
26	Remodel Therapy Room-Cabinets, Counter, Ceiling, Plumbing	2010	97,238		20	9,724	9,724	13,775	26
27	Remodel Bath - Build Shower, Tile, Closet, Vent	2010	3,740		20	374	374	436	27
28	Water Heater	2010	3,665		20	733	733	794	28
29	Boiler Work	2010	10,356		20	1,036	1,036	1,122	29
30	Fire Sprinkler Work	2010	3,341		20	167	167	209	30
31	Elevator Work	2010	3,670		20	184	184	367	31
32	Flooring	2010	3,162		20	158	158	303	32
33	Hot Water Heater	2010	4,929		20	246	246	452	33
34	TOTAL (lines 1 thru 33)		$ 10,505,467	$ 441,584		$ 424,341	$ (17,243)	$ 3,443,493	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 10,505,467	$ 441,584		$ 424,341	$ (17,243)	$ 3,443,493	1
2	Fire Alarm Upgrades	2011	7,534		20	126	126	126	2
3	Masonry, Caulking, Tuckpointing	2011	36,755		20	459	459	459	3
4	Baseboard Heater & Repair	2011	2,556		20	128	128	128	4
5	Kitchen Pipe Replacement	2011	3,406		20	170	170	170	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 10,555,718	$ 441,584		$ 425,224	$ (16,360)	$ 3,444,376	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 10,555,718	$ 441,584		$ 425,224	$ (16,360)	$ 3,444,376	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 10,555,718	$ 441,584		$ 425,224	$ (16,360)	$ 3,444,376	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information								1
2	Buildings:								2
3	Columbus Park LLC								3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Elevator Work	2003	67,488	6,749	20	3,374	(3,375)	27,276	9
10	Roof Work	2005	98,265	9,827	20	4,913	(4,914)	31,118	10
11	HVAC Chiller	2005	52,295		20	2,615	2,615	16,997	11
12	Rooftop Cooling Tower	2006	23,800	3,400	20	2,380	(1,020)	13,288	12
13	A/C Chiller	2006	48,000	9,600	20	9,600		48,000	13
14	Carpet	2008	5,496	1,099	20	1,099		4,030	14
15	Camera / Video System	2008	11,319	1,132	20	566	(566)	2,122	15
16	Draperies and Floors	2009	34,320	3,432	20	1,716	(1,716)	5,148	16
17	Security Camera	2010	3,100	310	20	310		620	17
18	Flooring	2010	3,435	172	20	143	(29)	286	18
19	Step Construction Therapy	2010	9,538	477	20	397	(80)	794	19
20	Re-Key Door Locks	2010	6,622	662	20	193	(469)	386	20
21	Booster Heater	2010	3,306	331	20	83	(248)	166	21
22	Elevator Work	2010	3,670		20	184	184	368	22
23	Flooring	2010	3,162		20	145	145	290	23
24	Hot Water Heater	2010	4,929		20	205	205	410	24
25	Tile Flooring	2011	7,313	366	20	366	(0)	366	25
26	Chair Rails	2011	7,849	327	20	392	65	392	26
27	Elevator Starter	2011	5,975	212	20	299	87	299	27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information Continued		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$ 399,882	$ 38,096		$ 28,980	$ (9,116)	$ 152,356	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information		$	$		$	$	$	1
2	Buildings:								2
3	SIR Properties - SIR Management	1993	38,589	1,225	35	1,103	(122)	19,294	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated-SIR Management	1993	9,784	272	20	485	213	9,215	9
10	Allocated-SIR Management	1994	31		20			31	10
11	Allocated-SIR Management	1995	224		20	11	11	183	11
12	Allocated-SIR Management	1997	15,033	337	20	737	400	11,117	12
13	Allocated-SIR Management	1999	1,182		20	59	59	724	13
14	Allocated-SIR Management	1999	12,085		20			12,085	14
15	Allocated-SIR Management	2000	1,396		20	70	70	805	15
16	Allocated-SIR Management	2007	4,484	414	20	224	(190)	940	16
17	Allocated-SIR Management	2008	12,358	1,181	20	779	(402)	2,995	17
18	Allocated-SIR Management	2009	30,707	281	20	1,535	1,254	3,446	18
19	Allocated-SIR Management	2011	760	32	20	16	(16)	16	19
20									20
21	Allocated-SIR Properties- SIR Management	2010	2,329		20	116	116	155	21
22	Allocated-SIR Properties- SIR Management	2009	2,317	203	20	116	(87)	324	22
23	Allocated-SIR Properties- SIR Management	2007	676	56	20	34	(22)	169	23
24	Allocated-SIR Properties- SIR Management	2002	153		20	8	8	73	24
25	Allocated-SIR Properties- SIR Management	1999	4,890		20	244	244	3,056	25
26	Allocated-SIR Properties- SIR Management	1998	2,337		20	117	117	1,577	26
27	Allocated-SIR Properties- SIR Management	1997	145		20	7	7	113	27
28	Allocated-SIR Properties- SIR Management	1994	368	9	20	18	9	321	28
29	Allocated-SIR Properties- SIR Management	1993	626	3	20	31	28	579	29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information Continued								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	TOTAL (12H & 12I lines 1 thru 33)		$ 140,474	$ 4,013		$ 5,710	$ 1,697	$ 67,218	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	$ 736,841	$ 12,513	$ 90,395	$ 77,882	10	$ 482,012	71
72	Current Year Purchases	20,082	(196)	926	1,122	10	1,132	72
73	Fully Depreciated Assets	1,627,884		19	19	10	196,816	73
74								74
75	TOTALS	$ 2,384,807	$ 12,317	$ 91,340	$ 79,023		$ 679,961	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		Allocated SIR Management	2011	$ 2,997	$ 369	$ 424	$ 55	5	$ 593	76
77										77
78										78
79										79
80	TOTALS			$ 2,997	$ 369	$ 424	$ 55		$ 593	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)	$ 13,243,522	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 454,270	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 516,989	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 62,719	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 4,124,929	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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: $ 14,212 Description: See Attached
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

   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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	1	2	3	4	5	6	7	8	
	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	39 - 03	hrs	$		$ 143,231	$		$ 143,231	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			16,409			16,409	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			200,792			200,792	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				112,694		112,694	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental						44,220		44,220	13
14	TOTAL			$		$ 360,432	$ 156,914		$ 517,346	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/11 (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	$ 83,976	$ 105,136	1
2	Cash-Patient Deposits	61,487	61,487	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,415,100	3,432,074	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	64,477	64,477	6
7	Other Prepaid Expenses	6,286	103,462	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	79,518	1,417,461	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,710,844	$ 5,184,097	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		7,224,703	14
15	Leasehold Improvements, at Historical Cost	2,028,214	2,028,214	15
16	Equipment, at Historical Cost	1,569,007	3,122,894	16
17	Accumulated Depreciation (book methods)	(1,804,370)	(5,492,145)	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): See Attached Schedule		138,326	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,792,851	$ 7,321,992	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,503,695	$ 12,506,089	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 579,862	$ 616,685	26
27	Officer's Accounts Payable	950,000	950,000	27
28	Accounts Payable-Patient Deposits	61,487	61,487	28
29	Short-Term Notes Payable	2,100,000	2,100,000	29
30	Accrued Salaries Payable	306,104	306,104	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,808	19,808	31
32	Accrued Real Estate Taxes(Sch.IX-B)		303,000	32
33	Accrued Interest Payable		33,854	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	32,500	32,500	35
	Other Current Liabilities(specify):			
36	See Attached Schedule			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,049,761	$ 4,423,438	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,316,100	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 11,316,100	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,049,761	$ 15,739,538	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,453,934	$ (3,233,449)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,503,695	$ 12,506,089	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 647,615	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 647,615	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	806,319	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 806,319	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)**	$ 1,453,934	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	$ 10,286,406	1
2	Discounts and Allowances for all Levels	(1,220,357)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,066,049	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,116,700	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,116,700	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	112,581	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,773	19
20	Radiology and X-Ray	1,001	20
21	Other Medical Services	116,852	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 232,207	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	18,394	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 18,394	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	176,226	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 176,226	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,609,576	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,727,661	31
32	Health Care	3,671,907	32
33	General Administration	1,956,321	33
	B. Capital Expense		
34	Ownership	1,535,762	34
	C. Ancillary Expense		
35	Special Cost Centers	517,346	35
36	Provider Participation Fee	394,260	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,803,257	40
41	**Income before Income Taxes (line 30 minus line 40)****	806,319	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 806,319	43

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis 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. SEE ACCOUNTANTS' COMPILATION REPORT**

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

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	1,797	2,086	$ 91,534	$ 43.88	1
2	Assistant Director of Nursing	1,654	1,791	61,237	34.19	2
3	Registered Nurses	14,470	15,427	391,303	25.36	3
4	Licensed Practical Nurses	29,759	31,925	789,536	24.73	4
5	CNAs & Orderlies	97,123	105,204	1,134,236	10.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,463	10,560	168,835	15.99	8
9	Activity Director	1,961	2,086	33,901	16.25	9
10	Activity Assistants	8,775	9,347	86,464	9.25	10
11	Social Service Workers	15,717	17,038	230,191	13.51	11
12	Dietician					12
13	Food Service Supervisor	1,893	2,078	35,475	17.07	13
14	Head Cook	5,283	5,598	53,167	9.50	14
15	Cook Helpers/Assistants	16,874	18,203	187,312	10.29	15
16	Dishwashers					16
17	Maintenance Workers	3,309	3,603	50,386	13.98	17
18	Housekeepers	23,610	25,507	249,295	9.77	18
19	Laundry	9,979	10,791	101,586	9.41	19
20	Administrator	1,957	2,086	100,522	48.19	20
21	Assistant Administrator	1,929	2,188	52,587	24.03	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,406	14,565	167,494	11.50	24
25	Vocational Instruction	1,672	1,672	6,895	4.12	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	7,661	8,361	184,872	22.11	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	268,292	290,116	$ 4,176,828 *	$ 14.40	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	Monthly	$ 19,794	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,512	10-03	37
38	Nurse Consultant	Monthly	51,840	10-03	38
39	Pharmacist Consultant	Monthly	11,495	10-03	39
40	Physical Therapy Consultant	979	55,188	10a-03	40
41	Occupational Therapy Consultant	411	23,549	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	202	11,035	10a-03	43
44	Activity Consultant	93	4,692	11-03	44
45	Social Service Consultant	32	1,859	12-03	45
46	Other(specify) Food Service Dir	Monthly	25,920	01-03	46
47	Specialized Service Consultant	Monthly	25,920	12-03	47
48	Psychiatric MD Consultant	Monthly	7,200	12-03	48
49	TOTAL (lines 35 - 48)	1,716	$ 250,204		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	26	$ 1,531	10-03	50
51	Licensed Practical Nurses	1,678	62,178	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,704	$ 63,709		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Martin Lee	Admin	0	$ 100,522
Maria Green	Asst. Admin	0	52,587
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 153,109

B. Administrative - Other

Description	Amount
Director of Administrative Service - SIR Management	$ 51,840
Ancillary Administrative Charges - SIR Management	51,840
TOTAL (agree to Schedule V, line 17, col. 3)	$ 103,680
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
SIR Management	Bookkeeping	$ 95,904
SIR Management	Accounting	36,000
SIR Management	Dir. Of Regulatory Service	25,920
Personnel Planners Inc	Unemp. Consult.	3,291
FR&R	Accounting	17,974
Pinnacle	Customer Satisfaction	3,073
E-Health Data Solutions	MDS Software	3,600
See Attached	Legal	55,261
Compliance Team	Accreditation	769
Health Data Systems	Computer Services	524
Honkamp Kreuger	Fed. Tax Credit Program	720
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 243,036

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 95,400
Unemployment Compensation Insurance	61,823
FICA Taxes	313,875
Employee Health Insurance	212,126
Employee Meals	31,755
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	6,564
401K Matching	7,900
Other Employee Benefits	9,072
Union Pension	39,028
TOTAL (agree to Schedule V, line 22, col.8)	$ 777,543

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,571
Advertising: Employee Recruitment	14,514
Health Care Worker Background Check	11,474
(Indicate # of checks performed 43)	
Patient Background Checks	
Advertising and Promotion	2,317
Yellow Pages	1,866
Dues and Subscriptions	15,750
Licenses and Permits	5,542
See Supplemental Schedule	1,240
Less: Public Relations Expense	( )
Non-allowable advertising	(2,317)
Yellow page advertising	(1,866)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 50,091

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,637
Allocated from SIR Management	740
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,377

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Columbus Park Nrsg. Rehab Ctr. # 0037960 Report Period Beginning: 01/01/11 Ending: 12/31/11

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC= $18,745**

(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. $ **1,085** 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. $ **394,260**
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.

SEE ACCOUNTANTS' COMPILATION REPORT

(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. $ **31,755** 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? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **N/A**
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.