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: 0048330

Facility Name: Highland Park Nursing & Rehab

Address: 50 Pleasant Avenue (Number) Highwood (City) 60040 (Zip Code)

County: Lake

Telephone Number: (847) 432-9142 **Fax #** (847) 432-4740

HFS ID Number:

Date of Initial License for Current Owners: 09/09/06

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: 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 C. Buxbaum, 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 Highland Park Nursing & Rehab # 0048330 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	104	Skilled (SNF)	104	37,960	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	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	8,599	3,734	5,638	17,971	8
9	SNF/PED					9
10	ICF	10,334	1,372	343	12,049	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,933	5,106	5,981	30,020	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.08%

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

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

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

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

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 9/06/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 9/06/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 82 and days of care provided 4,906

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	188,163	30,206	20,428	238,797		238,797	(13,095)	225,702			1
2	Food Purchase		197,762		197,762	(27,594)	170,168	(336)	169,832			2
3	Housekeeping	126,603	17,700		144,303		144,303		144,303			3
4	Laundry	62,894	14,667		77,561		77,561		77,561			4
5	Heat and Other Utilities			128,755	128,755		128,755	840	129,595			5
6	Maintenance	48,937		88,252	137,189		137,189	34,461	171,650			6
7	Other (specify):*							980	980			7
8	TOTAL General Services	426,597	260,335	237,435	924,367	(27,594)	896,773	22,850	919,623			8
	B. Health Care and Programs											
9	Medical Director			35,048	35,048		35,048		35,048			9
10	Nursing and Medical Records	1,502,077	127,909	69,060	1,699,046		1,699,046	(27,290)	1,671,756			10
10a	Therapy	59,186			59,186		59,186		59,186			10a
11	Activities	76,654	9,600	2,400	88,654		88,654		88,654			11
12	Social Services	31,503		3,248	34,751		34,751		34,751			12
13	CNA Training											13
14	Program Transportation			891	891		891	2,118	3,009			14
15	Other (specify):*							4,112	4,112			15
16	TOTAL Health Care and Programs	1,669,420	137,509	110,647	1,917,576		1,917,576	(21,060)	1,896,516			16
	C. General Administration											
17	Administrative	95,957		40,804	136,761		136,761	744	137,505			17
18	Directors Fees											18
19	Professional Services			208,328	208,328		208,328	(134,556)	73,772			19
20	Dues, Fees, Subscriptions & Promotions			122,992	122,992		122,992	(91,374)	31,618			20
21	Clerical & General Office Expenses	86,088	648	111,958	198,694		198,694	(6,084)	192,610			21
22	Employee Benefits & Payroll Taxes			374,154	374,154	27,594	401,748		401,748			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,295	1,295		1,295	774	2,069			24
25	Other Admin. Staff Transportation			8,373	8,373		8,373	1,935	10,308			25
26	Insurance-Prop.Liab.Malpractice			78,375	78,375		78,375	1,169	79,544			26
27	Other (specify):*							14,725	14,725			27
28	TOTAL General Administration	182,045	648	946,279	1,128,972	27,594	1,156,566	(212,667)	943,899			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,278,062	398,492	1,294,361	3,970,915		3,970,915	(210,877)	3,760,038			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 Highland Park Nursing & Rehab #0048330 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			118,357	118,357		118,357	576,553	694,910			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			39,811	39,811		39,811	798,821	838,632			32
33	Real Estate Taxes			49,195	49,195		49,195	1,606	50,801			33
34	Rent-Facility & Grounds			648,000	648,000		648,000	(648,000)				34
35	Rent-Equipment & Vehicles			8,916	8,916		8,916	4,776	13,692			35
36	Other (specify):*											36
37	**TOTAL Ownership**			864,279	864,279		864,279	733,756	1,598,035			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		236,936	596,494	833,430		833,430		833,430			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			56,940	56,940		56,940		56,940			42
43	Other (specify):*	111,062		111,500	222,562		222,562	(222,562)				43
44	**TOTAL Special Cost Centers**	111,062	236,936	764,934	1,112,932		1,112,932	(222,562)	890,370			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,389,124	635,428	2,923,574	5,948,126		5,948,126	300,317	6,248,443			45

***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 Highland Park Nursing & Rehab # 0048330 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	(9,840)	06		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	289,969	30		9
10	Interest and Other Investment Income	(5,453)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(336)	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	(384)	21		18
19	Entertainment	(5,991)	21		19
20	Contributions	(22,067)	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	(20,408)	21		24
25	Fund Raising, Advertising and Promotional	(67,464)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(478)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(242,494)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (84,946)		$	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)	385,263		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 385,263		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 300,317		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

Highland Park Nursing & Rehab

ID# 0048330

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Pharmacy - Veteran	$ (17)	10	1
2	Vending Income	(1,391)	21	2
3	Marketing Salaries	(111,062)	43	3
4	Bank Charges	(17,087)	21	4
5	Bldg. Co. - Amortization	(18,485)	36	5
6	Bldg. Co. - Legal Fees	(3,065)	19	6
7	Bldg. Co.- Other Professional Fees	(12,100)	19	7
8	Bldg. Co.- Accounting Fees	(4,000)	19	8
9	Bldg. Co.- Licences & Fees	(275)	20	9
10	Bldg. Co. - Bank Charges	(274)	21	10
11	COPE Dues	(2,287)	20	11
12	Non-Allowable Fees	(111,500)	43	12
13	Additional R&M	42,873	06	13
14	Non-Allowable Legal	(3,824)	19	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**	(242,494)		49

Highland Park Nursing & Rehab

ID# 0048330

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 Highland Park Nursing & Rehab # 0048330 **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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary				(13,095)								(13,095)	1
2	Food Purchase	(336)											(336)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			840									840	5
6	Maintenance	33,033		1,428									34,461	6
7	Other (specify):*			101	879								980	7
8	**TOTAL General Services**	32,697		2,369	(12,216)								22,850	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(17)			(27,273)								(27,290)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation				2,118								2,118	14
15	Other (specify):*				4,112								4,112	15
16	**TOTAL Health Care and Programs**	(17)			(21,043)								(21,060)	16
	C. General Administration													
17	Administrative			19,716	(18,972)								744	17
18	Directors Fees													18
19	Professional Services	(22,989)	19,165	(125,134)	(5,884)	286							(134,556)	19
20	Fees, Subscriptions & Promotions	(92,093)	275	363	47	34							(91,374)	20
21	Clerical & General Office Expenses	(46,013)	274	49,228	(9,628)	55							(6,084)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			561	213								774	24
25	Other Admin. Staff Transportation			1,631	304								1,935	25
26	Insurance-Prop.Liab.Malpractice			1,169									1,169	26
27	Other (specify):*			13,050	1,675								14,725	27
28	**TOTAL General Administration**	(161,095)	19,714	(39,416)	(32,245)	375							(212,667)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(128,415)	19,714	(37,047)	(65,504)	375							(210,877)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number Highland Park Nursing & Rehab **#** 0048330 **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	289,969	282,780	918	37	2,849							576,553	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(5,453)	801,173	56		3,045							798,821	32
33	Real Estate Taxes			2,566		(960)							1,606	33
34	Rent-Facility & Grounds		(634,000)	(5,378)		(8,622)							(648,000)	34
35	Rent-Equipment & Vehicles			1,354	3,422								4,776	35
36	Other (specify):*	(18,485)	18,485											36
37	**TOTAL Ownership**	266,031	468,438	(484)	3,459	(3,688)							733,756	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):*	(222,562)											(222,562)	43
44	**TOTAL Special Cost Centers**	(222,562)											(222,562)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(84,946)	488,152	(37,531)	(62,045)	(3,313)							300,317	45

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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 Page 6 Supp.		See Page 6 Supp.		See Page 6 Supp.		

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 635,000	Highland Park NRC Realty, LLC	100.00%	$ 1,000	$ (634,000)	1
2	V	20	Real Estate Taxes	49,195	Highland Park NRC Realty, LLC	100.00%	49,195		2
3	V	32	Interest	382	Highland Park NRC Realty, LLC	100.00%	801,555	801,173	3
4	V	36	Amortization - Loan Fees		Highland Park NRC Realty, LLC	100.00%	18,485	18,485	4
5	V	21	Bank Charges		Highland Park NRC Realty, LLC	100.00%	274	274	5
6	V	30	Depreciation		Highland Park NRC Realty, LLC	100.00%	282,780	282,780	6
7	V	19	Legal Fees		Highland Park NRC Realty, LLC	100.00%	3,065	3,065	7
8	V	19	Other Professsional Fees		Highland Park NRC Realty, LLC	100.00%	12,100	12,100	8
9	V	19	Accounting		Highland Park NRC Realty, LLC	100.00%	4,000	4,000	9
10	V	20	Licences & Fees		Highland Park NRC Realty, LLC	100.00%	275	275	10
11	V								11
12	V								12
13	V								13
14	Total			$ 684,577			$ 1,172,729	$ * 488,152	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	5	UTILITIES	$	YAM MANAGEMENT, LLC	100.00%	$ 840	$ 840	15
16	V	6	REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	1,428	1,428	16
17	V	7	EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	101	101	17
18	V	17	ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	19,716	19,716	18
19	V	19	PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	1,472	1,472	19
20	V	20	FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	363	363	20
21	V	21	CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	49,228	49,228	21
22	V	24	SEMINARS		YAM MANAGEMENT, LLC	100.00%	561	561	22
23	V	25	AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,631	1,631	23
24	V	26	INSURANCE		YAM MANAGEMENT, LLC	100.00%	1,169	1,169	24
25	V	27	EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	13,050	13,050	25
26	V	30	DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	918	918	26
27	V	32	INTEREST		YAM MANAGEMENT, LLC	100.00%	56	56	27
28	V	33	REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%	2,566	2,566	28
29	V	34	RENT		YAM MANAGEMENT, LLC	100.00%	8,622	8,622	29
30	V	35	AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	1,000	1,000	30
31	V	35	EQUIPMENT RENTAL		YAM MANAGEMENT, LLC	100.00%	354	354	31
32	V	0			YAM MANAGEMENT, LLC	100.00%			32
33	V								33
34	V	19	DATA PROCESSING	1,582	YAM MANAGEMENT, LLC			(1,582)	34
35	V	19	BOOKKEEPING FEES	89,024	YAM MANAGEMENT, LLC	100.00%		(89,024)	35
36	V	19	ACCOUNTING	36,000	YAM MANAGEMENT, LLC	100.00%		(36,000)	36
37	V	34	RENT	14,000	YAM MANAGEMENT, LLC	100.00%		(14,000)	37
38	V								38
39	Total			$ 140,606			$ 103,075	$ * (37,531)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	$	YAM CONSULTING, LLC	100.00%	$ 7,333	$ 7,333	15
16	V	7	EMP. BEN. GEN. SERV.		YAM CONSULTING, LLC	100.00%	879	879	16
17	V	10	NURSING SALARY		YAM CONSULTING, LLC	100.00%	33,027	33,027	17
18	V	14	PROGRAM TRANSPORTATION		YAM CONSULTING, LLC	100.00%	2,118	2,118	18
19	V	15	EMP. BEN. HEALTHCARE		YAM CONSULTING, LLC	100.00%	4,112	4,112	19
20	V	17	ADMINISTRATIVE		YAM CONSULTING, LLC	100.00%	10,832	10,832	20
21	V	19	PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	2,873	2,873	21
22	V	20	FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	47	47	22
23	V	21	CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	5,923	5,923	23
24	V	24	SEMINARS		YAM CONSULTING, LLC	100.00%	213	213	24
25	V	25	AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	304	304	25
26	V	27	EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	1,675	1,675	26
27	V	30	DEPRECIATION		YAM CONSULTING, LLC	100.00%	37	37	27
28	V	35	AUTO RENTAL		YAM CONSULTING, LLC	100.00%	3,422	3,422	28
29	V	0							29
30	V								30
31	V								31
32	V								32
33	V	01	DIETICIAN CONSULTING	20,428	YAM CONSULTING, LLC	100.00%		(20,428)	33
34	V	10	NURSE CONSULTING	60,300	YAM CONSULTING, LLC	100.00%		(60,300)	34
35	V	17	DIR. OF OPERATIONS CONSULT	29,804	YAM CONSULTING, LLC	100.00%		(29,804)	35
36	V	19	DATA PROCESSING FEES	8,757	YAM CONSULTING, LLC	100.00%		(8,757)	36
37	V	21	MARKETING	15,551	YAM CONSULTING, LLC	100.00%		(15,551)	37
38	V								38
39	Total			$ 134,840			$ 72,795	$ * (62,045)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	19	PROFESSIONAL FEES	$	8131 N. MONTICELLO, LLC	100.00%	$ 286	$ 286	15
16	V	20	DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		34	34	16
17	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		55	55	17
18	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		2,849	2,849	18
19	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		3,045	3,045	19
20	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		1,606	1,606	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V	34	RENT	8,622	8131 N. MONTICELLO, LLC			(8,622)	26
27	V	33	REAL ESTATE TAXES	2,566	8131 N. MONTICELLO, LLC			(2,566)	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			$ 11,188			$ 7,875	$ * (3,313)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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	1219 LIMITED PARTNERSHIP	7.500%	BERKSHIRE NURSING & REHAB CENTER,LLC	FOREST PARK	HIGHLAND PARK NRC REALTY	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.500%	CONCORD NURSING AND REHABILITATION CENTER,LLC	OAK LAWN	YAM MANAGEMENT	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	7.500%	DOLTON NURSING & REHAB,LLC	DOLTON	YAM CONSULTING	SKOKIE	CONSULTING CO.	3
4	BARRY ROSENBLUM	2.500%	EVANSTON NURSING & REHAB CENTER, LLC	EVANSTON	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDING C	4
5	DAVID KLEINER	3.750%	EXCEPTIONAL CARE, LLC	BURBANK				5
6	DENNIS RUBEN	3.500%	FAIRVIEW CARE CENTER OF JOLIET,LLC	JOLIET				6
7	GARY BIDER	3.750%	INTERNATIONAL NURSING & REHAB CENTER,LLC	CHICAGO				7
8	JOYCE RUBEN	3.500%	JACKSONVILLE CARE CENTER	JACKSONVILLE				8
9	LAURA RUBEN	1.500%	LITCHFIELD CARE CENTER,LLC	LITCHFIELD				9
10	MARLEE ASSOCIATES. LLC	4.250%	NORTH CHURCH NURSING & REHAB,LLC	JACKSONVILLE				10
11	MICHAEL ROSEN	2.000%	PLAZA NURSING AND REHAB CENTER,LLC	MIDLOTHIAN				11
12	MOSHE EPSTEIN	0.750%	PLUM GROVE NURSING AND REHAB,LLC	PALATINE				12
13	RACHEL ESFORMES	4.750%	RIVIERA CARE CENTER,LLC	CHICAGO HEIGHTS				13
14	REBECCA LAFER	3.000%	ROCKFORD NUR. & REHAB	ROCKFORD				14
15	SERENA ESFORMES	2.500%	SPRINGFIELD CARE CENTER,LLC	SPRINGFIELD				15
16	YOSEF MEYSTEL	40.250%						16
17	ZACHARY RUBEN	1.500%						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 Highland Park Nursing & Rehab # 0048330 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	Yosef Meystel	Owner	Administrative	40.25%	See Attached	2.2	5.50%	Mgmt. Fees	$ 11,000	17-03	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	1.1	2.75%	Alloc. Salary	3,344	17-07	2
3	Joel Meystel	Relative	Administrative	0%	See Attached	1.1	5.50%	Alloc. Salary	1,273	17-07	3
4											4
5											5
6											6
7											7
8	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect										8
9	only amounts anticipated to be considered allowable by the Il. Dept of HFS.										9
10											10
11											11
12											12
13								TOTAL	$ 15,617		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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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: YAM MANAGEMENT, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	5	UTILITIES	AVAIL. BED DAYS	686,836	17	$ 15,204	$	37,960	$ 840	1
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	686,836	17	25,846	8,238	37,960	1,428	2
3	7	EMP. BEN.-GEN. SERV.	AVAIL. BED DAYS	686,836	17	1,829		37,960	101	3
4	17	ADMINISTRATIVE	AVAIL. BED DAYS	686,836	17	356,736	356,736	37,960	19,716	4
5	19	PROFESSIONAL FEES	AVAIL. BED DAYS	686,836	17	26,635		37,960	1,472	5
6	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	686,836	17	6,564		37,960	363	6
7	21	CLERICAL & GENERAL	AVAIL. BED DAYS	686,836	17	890,719	835,933	37,960	49,228	7
8	24	SEMINARS	AVAIL. BED DAYS	686,836	17	10,148		37,960	561	8
9	25	AUTO AND TRAVEL	AVAIL. BED DAYS	686,836	17	29,510		37,960	1,631	9
10	26	INSURANCE	AVAIL. BED DAYS	686,836	17	21,145		37,960	1,169	10
11	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	686,836	17	236,117		37,960	13,050	11
12	30	DEPRECIATION	AVAIL. BED DAYS	686,836	17	16,611		37,960	918	12
13	32	INTEREST	AVAIL. BED DAYS	686,836	17	1,006		37,960	56	13
14	33	REAL ESTATE TAX	AVAIL. BED DAYS	686,836	17	46,424		37,960	2,566	14
15	34	RENT	AVAIL. BED DAYS	686,836	17	156,000		37,960	8,622	15
16	35	AUTO RENTAL	AVAIL. BED DAYS	686,836	17	18,091		37,960	1,000	16
17	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	686,836	17	6,400		37,960	354	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,864,985	$ 1,200,907		$ 103,075	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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: YAM CONSULTING, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	AVAIL. BED DAYS	686,836	17	$ 132,684	$ 123,698	37,960	$ 7,333	1
2	7	EMP. BEN. GEN. SERV.	AVAIL. BED DAYS	686,836	17	15,896		37,960	879	2
3	10	NURSING SALARY	AVAIL. BED DAYS	686,836	17	597,577	597,577	37,960	33,027	3
4	14	PROGRAM TRANSPORTATIO	AVAIL. BED DAYS	686,836	17	38,325		37,960	2,118	4
5	15	EMP. BEN. HEALTHCARE	AVAIL. BED DAYS	686,836	17	74,394		37,960	4,112	5
6	17	ADMINISTRATIVE	AVAIL. BED DAYS	686,836	17	195,987	195,987	37,960	10,832	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	686,836	17	51,975		37,960	2,873	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	686,836	17	849		37,960	47	8
9	21	CLERICAL & GENERAL	AVAIL. BED DAYS	686,836	17	107,160	91,547	37,960	5,923	9
10	24	SEMINARS	AVAIL. BED DAYS	686,836	17	3,858		37,960	213	10
11	25	AUTO AND TRAVEL	AVAIL. BED DAYS	686,836	17	5,508		37,960	304	11
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	686,836	17	30,309		37,960	1,675	12
13	30	DEPRECIATION	AVAIL. BED DAYS	686,836	17	673		37,960	37	13
14	35	AUTO RENTAL	AVAIL. BED DAYS	686,836	17	61,921		37,960	3,422	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,317,116	$ 1,008,809		$ 72,795	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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: 8131 N. MONTICELLO, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	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	19	PROFESSIONAL FEES	AVAIL. BED DAYS	686,836	17	$ 5,168	$	20,440	$ 286	1
2	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	686,836	17	624		20,440	34	2
3	21	OFFICE EXPENSE	AVAIL. BED DAYS	686,836	17	1,000		20,440	55	3
4	30	DEPRECIATION	AVAIL. BED DAYS	686,836	17	51,542		20,440	2,849	4
5	32	INTEREST EXPENSE	AVAIL. BED DAYS	686,836	17	55,103		20,440	3,045	5
6	33	REAL ESTATE TAXES	AVAIL. BED DAYS	686,836	17	29,058		20,440	1,606	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					$ 142,495	$		$ 7,875	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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
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17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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	Lake Forest Bank & Trust		X	Mortgage			$	$ 2,735,764	9/08/11	7.4200	$ 210,910	1
2	Lake Forest Bank & Trust		X	Construction Loan				6,500,000			590,645	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Lake Forest Bank & Trust		X	Line of Credit				850,430			37,097	6
7	GMAC		X	Loan Payable				14,722			2,714	7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						$	$ 10,100,916			$ 841,366	9
	B. Non-Facility Related*											
10	Interest Income		X								(5,453)	10
11	Interest Income-Bldg. Co.		X								(382)	11
12	Allocated YAM Mgmt	X									56	12
13	See Supplemental Schedule										3,045	13
14	TOTAL Non-Facility Related						$	$			$ (2,734)	14
15	TOTALS (line 9+line14)						$	$ 10,100,916			$ 838,632	15

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

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

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 Highland Park Nursing & Rehab # 0048330 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	Allocated 8131 N. Monticello	X					$	$			$ 3,045	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related										3,045	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 Highland Park Nursing & Rehab # 0048330 **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.**	$ 48,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 50,801	2
3. Under or (over) accrual (line 2 minus line 1).		$ 2,801	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 48,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 50,801	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	43,118	8
	2007	45,964	9
	2008	48,603	10
	2009	47,529	11
	2010	49,195	12

2011 Acrual = 2 x 2010 Accrual

Allocation from 8131 N. Monticello: $1606

	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 Highland Park Nursing & Rehab COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

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.	16-15-427-002	Long Term Care Property	$ 49,194.82	$ 49,194.82
2.	10-23-325-045-0000	Home Office Allocation	$ 35,987.49	$ 1,742.30
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 85,182.31	$ 50,937.12

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 Highland Park Nursing & Rehab COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

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 Highland Park Nursing & Rehab # 0048330 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,802 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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).

None

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		2006	$ 627,000	1
2	Allocated 8131 N. Monticello			4,919	2
3	TOTALS			$ 631,919	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	104		2007	1961	$ 3,407,107	$ 282,780	35	$ 97,346	$ (185,434)	$ 492,274	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2007	104,937		20	10,379	10,379	46,313	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*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 Highland Park Nursing & Rehab # 0048330 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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52									52
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54									54
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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)		9,501,814			475,091	475,091	526,257	67
68	Related Party Allocations (Pages 12H & 12I)		57,160	3,031		2,018	(1,013)	2,978	68
69	Financial Statement Depreciation			118,357			(118,357)		69
70	TOTAL (lines 4 thru 69)		$ 13,071,018	$ 404,168		$ 584,834	$ 180,666	$ 1,067,822	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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		$ 13,071,018	$ 404,168		$ 584,834	$ 180,666	$ 1,067,822	1
2	Windows	2008	2,023		20	202	202	792	2
3	Cabinets	2008	2,445		20	245	245	937	3
4	Cublicle Tracks, Cornice Boxes, Curtains & Bedspreads	2008	19,859		20	3,972	3,972	14,563	4
5	Installation Of Lights, Smoke Detector And Tv Jacks	2008	930		20	46	46	186	5
6	Cubicle Curtains And Tracks	2008	1,020		20	102	102	374	6
7	Security System - Usa Satellite	2009	5,198		20	1,040	1,040	2,426	7
8	Install New Water Heater	2009	7,950		20	795	795	1,656	8
9	Installed New Bracket Wheels Bearing And Shaft, Install/Rewire N	2009	2,590		20	259	259	539	9
10	Econocare - Vct, Cove Base, Handrail, Painting	2009	6,547		20	327	327	982	10
11	Annunciator - East Entrance	2010	2,505		20	251	251	480	11
12	Innovative Process - Two Lite Slider	2010	8,368		20	837	837	1,464	12
13	Usa Cable And Satelite	2010	12,500		20	2,500	2,500	3,958	13
14	Usa Satellite - Fire Alarm, Nurse Call, Phone, Door Systems	2010	35,000		20	7,000	7,000	10,500	14
15	Dgtell - Nortel Key Service, Analog Station Module, Inv#1763	2010	9,124		20	912	912	1,293	15
16	Keypad Entry	2010	3,342		20	334	334	473	16
17	Architectural (Sas#1560)	2010	3,286		20	329	329	411	17
18	Architectural Svcs (Sas#1510)	2010	4,050		20	405	405	540	18
19	3 Rooms To Nurse Call System	2010	3,025		20	605	605	756	19
20	Install 162 Nurse Call Stations	2010	8,395		20	1,679	1,679	2,519	20
21	Duro-Last Roofing System	2010	13,478		20	1,348	1,348	1,572	21
22	4 Bathrooms - Wall, Floor Tiles, Fixtures, Plumbing, Electrical	2010	18,000		20	1,800	1,800	1,950	22
23	Fire Alarm System (Convergint Contract)	2010	10,000		20	1,000	1,000	1,250	23
24	Laundry Exhaust Pipe	2010	4,600		20	920	920	997	24
25	Fire Alarm System (Convergint Contract)	2010	46,320		20	2,316	2,316	4,632	25
26	Pegasus - Custom Cabinets Built Into Wall	2010	25,200		20	1,260	1,260	2,520	26
27	Nurse Call System (Convergint Contract)	2010	51,400		20	2,570	2,570	5,140	27
28	Walk-In Combo Cooler/Freezer Installed In Basement Dining Roo	2011	26,500		20	1,325	1,325	1,325	28
29	Custom Cabinets Build In And Secure To Wall	2011	25,200		20	1,260	1,260	1,260	29
30	Duro-Last Roofing System	2011	27,577		20	1,379	1,379	1,379	30
31	Low Voltage Systems	2011	99,000		20	4,950	4,950	4,950	31
32	Architects	2011	3,598		20	180	180	180	32
33	Bathroom Fixtures, Flooring,Lighting	2011	18,800		20	940	940	940	33
34	TOTAL (lines 1 thru 33)		$ 13,578,847	$ 404,168		$ 627,921	$ 223,753	$ 1,140,767	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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		$ 13,578,847	$ 404,168		$ 627,921	$ 223,753	$ 1,140,767	1
2	Storm Sewer System Updates	2011	9,000		20	450	450	450	2
3	Remove Curb And Gutter	2011	3,700		20	185	185	185	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
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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 (lines 1 thru 33)		$ 13,591,547	$ 404,168		$ 628,556	$ 224,388	$ 1,141,402	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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		$ 13,591,547	$ 404,168		$ 628,556	$ 224,388	$ 1,141,402	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
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23									23
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)		$ 13,591,547	$ 404,168		$ 628,556	$ 224,388	$ 1,141,402	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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		$ 13,591,547	$ 404,168		$ 628,556	$ 224,388	$ 1,141,402	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 (lines 1 thru 33)		$ 13,591,547	$ 404,168		$ 628,556	$ 224,388	$ 1,141,402	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Chandalier, Wallcovering, Flooring, Tile, Handrails	2010	190,983		20	9,549	9,549	19,098	9
10	Walls, Repair Cracks, Floor Prep	2010	5,634		20	282	282	563	10
11	Flooring, Chandalier, Cove Base	2010	90,707		20	4,535	4,535	9,071	11
12	Blinds, Ramp, Flooring, Cornice, Painting	2010	113,000		20	5,650	5,650	11,300	12
13	VCT & Cove Base, Flooring, Cabinetry, Painting	2010	270,481		20	13,524	13,524	27,048	13
14	Elevator Floor, Granite Wall Caps, Floor Prep, Window Treatmer	2010	20,443		20	1,022	1,022	2,044	14
15	Porcelain Tile, Wallcovering, Custom Reception Desk	2010	18,851		20	943	943	1,885	15
16	Sink Cabinet, Flooring	2010	7,862		20	393	393	786	16
17	Flooring, Wallcovering, Cove Base, Handrails, Room Signage	2010	101,919		20	5,096	5,096	10,192	17
18	Handrails, VCT, Flooring, Cubicle Tracks/Curtains, Painting	2010	203,450		20	10,173	10,173	20,345	18
19	Vinyl Cove Base, Corner Guards	2011	1,850		20	92	92	92	19
20	Corner Guards, VCT, Flooring, Signage	2011	44,933		20	2,247	2,247	2,247	20
21	Flooring, Bathroom Mirrors, Window Treatments, Cubicle Track	2011	53,302		20	2,665	2,665	2,665	21
22	Wall Sconces	2011	2,391		20	120	120	120	22
23	Additional Construction Costs	2011	81,620		20	4,081	4,081	4,081	23
24	General Construction on Building	2011	7,849,388		20	392,469	392,469	392,469	24
25	SAS Architect Fees	2011	445,000		20	22,250	22,250	22,250	25
26									26
27									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 Highland Park Nursing & Rehab # 0048330 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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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)		$ 9,501,814	$		$ 475,091	$ 475,091	$ 526,257	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	Allocated 8131 N. Monticello	2010	38,219	1,137		980	(157)	1,429	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated 8131 N. Monticello	2010	17,120	1,712	20	856	(856)	1,317	9
10									10
11	Allocated YAM Mangement	2010	1,821	182	20	182		232	11
12									12
13									13
14									14
15									15
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29									29
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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 Highland Park Nursing & Rehab # 0048330 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
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 57,160	$ 3,031		$ 2,018	$ (1,013)	$ 2,978	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	$ 397,347	$ 602	$ 51,084	$ 50,482	10	$ 144,336	71
72	Current Year Purchases	96,275	6	5,654	5,648	10	5,654	72
73	Fully Depreciated Assets	3,956				10	3,956	73
74								74
75	TOTALS	$ 497,578	$ 608	$ 56,738	$ 56,130		$ 153,946	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		2009 GMC Savana	2009	$ 46,762	$	$ 9,452	$ 9,452	5	$ 24,708	76
77		Allocated YAM Management	2010	1,486	164	164		5	56	77
78										78
79										79
80	TOTALS			$ 48,248	$ 164	$ 9,616	$ 9,452		$ 24,764	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)	$ 14,769,292	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 404,940	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 694,909	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 289,969	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,320,112	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 Highland Park Nursing & Rehab # 0048330 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
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: $ 4,398 Description: See Attached Schedule
(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	Auto Lease		$	$ 4,872	17
18	Allocated from YAM Management			1,000	18
19	Allocated from YAM Consulting			3,422	19
20					20
21	TOTAL		$	$ 9,294	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 Highland Park Nursing & Rehab # 0048330 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 Highland Park Nursing & Rehab # 0048330 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	$		$ 256,386	$		$ 256,386	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			58,271			58,271	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			281,200			281,200	4
5	Physician Care	39 - 03	visits			637			637	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				228,135		228,135	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						8,801		8,801	13
14	TOTAL			$		$ 596,494	$ 236,936		$ 833,430	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 Highland Park Nursing & Rehab # 0048330 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	$ 750	$ 7,022	1
2	Cash-Patient Deposits	29,235	29,235	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,692,210	1,692,210	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	85,371	85,371	6
7	Other Prepaid Expenses	2,100	2,100	7
8	Accounts Receivable (owners or related parties)	558,031	558,031	8
9	Other(specify): See Attached Schedule	56,528	83,158	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,424,225	$ 2,457,127	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		627,000	13
14	Buildings, at Historical Cost		3,407,107	14
15	Leasehold Improvements, at Historical Cost	773,622	10,930,739	15
16	Equipment, at Historical Cost	352,228	542,228	16
17	Accumulated Depreciation (book methods)	(263,487)	(1,100,275)	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		17,184	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 862,363	$ 14,423,983	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,286,588	$ 16,881,110	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,106,060	$ 1,106,061	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	25,086	25,086	28
29	Short-Term Notes Payable	865,152	865,152	29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)	32,878	32,878	31
32	Accrued Real Estate Taxes(Sch.IX-B)	48,000	48,000	32
33	Accrued Interest Payable	4,028	21,588	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	802,739	5,360,179	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,883,943	$ 7,458,944	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,500,000	39
40	Mortgage Payable		2,735,764	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)**	$	$ 9,235,764	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,883,943	$ 16,694,708	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 402,645	$ 186,402	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,286,588	$ 16,881,110	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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**	$ 69,687	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 69,687	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	354,210	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	(21,252)	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)**	$ 332,958	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)**	$ 402,645	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	$ 4,283,164	1
2	Discounts and Allowances for all Levels	(30,419)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,252,745	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,768,615	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,768,615	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	237,189	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	31,542	19
20	Radiology and X-Ray	3,840	20
21	Other Medical Services	1,561	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 274,132	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	5,453	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 5,453	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,391	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,391	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,302,336	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	924,367	31
32	Health Care	1,917,576	32
33	General Administration	1,128,972	33
	B. Capital Expense		
34	Ownership	864,279	34
	C. Ancillary Expense		
35	Special Cost Centers	1,055,992	35
36	Provider Participation Fee	56,940	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,948,126	40
41	**Income before Income Taxes (line 30 minus line 40)****	354,210	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 354,210	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.**

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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	1,917	2,139	$ 92,578	$ 43.28	1
2	Assistant Director of Nursing	340	356	11,175	31.39	2
3	Registered Nurses	14,765	15,503	482,990	31.15	3
4	Licensed Practical Nurses	9,093	9,843	243,777	24.77	4
5	CNAs & Orderlies	47,702	52,132	631,640	12.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,417	4,828	59,186	12.26	8
9	Activity Director	1,434	1,600	33,077	20.67	9
10	Activity Assistants	3,975	4,371	43,577	9.97	10
11	Social Service Workers	2,061	2,255	31,503	13.97	11
12	Dietician					12
13	Food Service Supervisor	1,865	1,998	44,060	22.05	13
14	Head Cook	4,021	4,411	58,169	13.19	14
15	Cook Helpers/Assistants	8,621	9,416	85,934	9.13	15
16	Dishwashers					16
17	Maintenance Workers	2,341	2,673	48,937	18.31	17
18	Housekeepers	11,320	12,294	126,603	10.30	18
19	Laundry	5,685	6,142	62,894	10.24	19
20	Administrator	2,318	2,366	95,957	40.56	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,691	6,987	86,088	12.32	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,346	2,491	39,917	16.02	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	3,349	3,615	111,062	30.72	33
34	TOTAL (lines 1 - 33)	134,261	145,420	$ 2,389,124 *	$ 16.43	34

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	371	$ 20,428	01-03	35
36	Medical Director	Monthly	35,048	09-03	36
37	Medical Records Consultant	2	118	10-03	37
38	Nurse Consultant	804	60,300	10-03	38
39	Pharmacist Consultant	95	4,774	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	11-03	44
45	Social Service Consultant	64	3,248	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,385	$ 126,316		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	101	$ 3,868	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	101	$ 3,868		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Etan Bleichamn	Administrator		$ 95,957
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 95,957

B. Administrative - Other

Description	Amount
YAM Administrative Consulting	$ 29,804
Management Fees - Yosef Meystel	11,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 40,804
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 31,725
YAM Management	Accounting	36,000
YAM Management	Bookkeeping	89,024
YAM Consulting	Data Processing	8,757
American Data	Data Processing	5,555
Emdeon Business Services	Data Processing	2,783
Health Data Systems, Inc	Data Processing	2,255
Yam Management	Data Processing	1,582
Adar, LLC	Data Processing	3,833
DGTell	Data Processing	5,782
Medifax-EDI, LLC	Data Processing	4,124
See Supplemetal Schedule		16,907
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 208,328

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 62,284
Unemployment Compensation Insurance	23,965
FICA Taxes	181,796
Employee Health Insurance	88,038
Employee Meals	27,594
Illinois Municipal Retirement Fund (IMRF)*	
Life Insurance	68
Pension Expense	15,299
Other Employee Benefits	2,703
TOTAL (agree to Schedule V, line 22, col.8)	$ 401,747

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	$
Advertising: Employee Recruitment	14,580
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks 216	2,160
Licenses & Permits	4,895
Dues & Subscriptions	9,538
Fundraising & Promotions	67,464
Allocated From YAM Management	363
See Supplemental Schedule	81
Less: Public Relations Expense	( )
Non-allowable advertising	(67,464)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 31,617

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,295
Allocated From YAM Management	561
Allocated From YAM Consulting	213
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,069

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab # 0048330 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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
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17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nursing & Rehab **#** 0048330 **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: $7,623**

(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. $ **24,419** 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. $ **56,940**
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. $ **27,594** Has any meal income been offset against related costs? **N/A** 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? **100% ln 14**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) 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.