FOR BHF USE

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

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

I. IDPH License ID Number: 0043158

Facility Name: Timber Point Healthcare Center, Inc.

Address: 205 East Spring Street (Number) Camp Point (City) 62320 (Zip Code)

County: Adams

Telephone Number: (217) 593 - 7734 **Fax #** (217) 593 - 6360

HFS ID Number:

Date of Initial License for Current Owners: 1998

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Edward N. Slack **Telephone Number:** (847) 628 - 8796
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) Edward N. Slack, CPA, Partner, Health and Human Services
(Firm Name & Address) Plante & Moran, PLLC, 2155 Point Boulevard, Suite 200 Elgin, Illinois 60123
(Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	110	Skilled (SNF)	110	40,150	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	110	TOTALS	110	40,150	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	15,406	5,263	2,635	23,304	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,406	5,263	2,635	23,304	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.04%

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

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

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 1998

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1998 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 110 and days of care provided 2,635

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

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

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	140,850	10,358	5,125	156,333		156,333	121	156,454			1
2	Food Purchase		145,428		145,428		145,428	(1,306)	144,122			2
3	Housekeeping	91,691	15,728		107,419		107,419	246	107,665			3
4	Laundry	31,144	12,527		43,671		43,671	(32)	43,639			4
5	Heat and Other Utilities			99,942	99,942		99,942	432	100,374			5
6	Maintenance	106,766		69,543	176,309		176,309	4,518	180,827			6
7	Other (specify):* Supplemental							588	588			7
8	TOTAL General Services	370,451	184,041	174,610	729,102		729,102	4,567	733,669			8
	B. Health Care and Programs											
9	Medical Director			3,785	3,785		3,785		3,785			9
10	Nursing and Medical Records	901,293	39,097	3,916	944,306		944,306	(678)	943,628			10
10a	Therapy	21,878			21,878		21,878		21,878			10a
11	Activities	43,112	10,862		53,974		53,974		53,974			11
12	Social Services	71,555		4,080	75,635		75,635		75,635			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,037,838	49,959	11,781	1,099,578		1,099,578	(678)	1,098,900			16
	C. General Administration											
17	Administrative	63,986			63,986		63,986	5,700	69,686			17
18	Directors Fees											18
19	Professional Services			212,824	212,824		212,824	(148,453)	64,371			19
20	Dues, Fees, Subscriptions & Promotions			33,959	33,959		33,959	(25,472)	8,487			20
21	Clerical & General Office Expenses	82,663	15,362	1,182,723	1,280,748		1,280,748	(1,121,715)	159,033			21
22	Employee Benefits & Payroll Taxes			261,520	261,520		261,520	(5,290)	256,230			22
23	Inservice Training & Education			698	698		698		698			23
24	Travel and Seminar			2,691	2,691		2,691	80	2,771			24
25	Other Admin. Staff Transportation			20,169	20,169		20,169	204	20,373			25
26	Insurance-Prop.Liab.Malpractice			77,090	77,090		77,090	386	77,476			26
27	Other (specify):* Supplemental							9,849	9,849			27
28	TOTAL General Administration	146,649	15,362	1,791,674	1,953,685		1,953,685	(1,284,711)	668,974			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,554,938	249,362	1,978,065	3,782,365		3,782,365	(1,280,822)	2,501,543			29

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

Timber Point Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 7 Detailed			
Allocation - Extended Care Consulting: Emp. Ben.			588
Total	-	-	588
Line 15 Detailed			
Total	-	-	-
Line 27 Detailed			
Allocation - Extended Care Consulting: Emp. Ben.			9,849
Total	-	-	9,849

Timber Point Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 3 Supplemental Schedule - Other Admin. Staff Transportation

Payee	Amount	Allowable
Adam Zanger	3,579	3,579
Care Consultants of IL	14,493	14,493
Fleet Service	942	942
Laura Sepessy	481	481
Stotc Automotive	72	72
United Access of Springfield	602	602
Alloc. - Extended Care Consulting	204	204
	20,373	20,373

Facility Name & ID Number Timber Point Healthcare Center, Inc. #0043158 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			6,926	6,926		6,926	49,532	56,458			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			13,795	13,795		13,795	82,541	96,336			32
33	Real Estate Taxes			63,744	63,744		63,744	639	64,383			33
34	Rent-Facility & Grounds			123,610	123,610		123,610	(123,610)				34
35	Rent-Equipment & Vehicles			15,658	15,658		15,658	1,579	17,237			35
36	Other (specify):*											36
37	**TOTAL Ownership**			223,733	223,733		223,733	10,681	234,414			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		151,238	400,792	552,030		552,030	(5)	552,025			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			150,358	150,358		150,358		150,358			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		151,238	551,150	702,388		702,388	(5)	702,383			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,554,938	400,600	2,752,948	4,708,486		4,708,486	(1,270,146)	3,438,340			45

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(109)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,423)	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	(15,530)	21		18
19	Entertainment				19
20	Contributions	(20)	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	(1,136,365)	21		24
25	Fund Raising, Advertising and Promotional	(26,635)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(266)	20		28
29	Other-Attach Schedule See Supplemental	(69,746)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,250,094)		$	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)	(20,052)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (20,052)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,270,146)		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

Timber Point Healthcare Center, Inc.

ID# 0043158

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Bank Charges	$ (18,768)	21	1
2	Collection Expnese	(28)	21	2
3	Other Income	(454)	21	3
4	TAG Properties - Office Space	(9,396)	34	4
5	Accounting Fees - PP Exp Rev. to CY Exp Total	(18,036)	19	5
6	Non-Allowable Legal	(18,836)	19	6
7				7
8				8
9				9
10				10
11				11
12	Timber Point Associates, LLC			12
13	Bank Fee	(76)	21	13
14	Amortization	(4,152)	31	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**	(69,746)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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 TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	121	0	0	0	0	0	0	0	0	121	1
2	Food Purchase	(1,423)	0	117	0	0	0	0	0	0	0	0	(1,306)	2
3	Housekeeping	0	0	246	0	0	0	0	0	0	0	0	246	3
4	Laundry	0	0	0	0	(32)	0	0	0	0	0	0	(32)	4
5	Heat and Other Utilities	0	0	432	0	0	0	0	0	0	0	0	432	5
6	Maintenance	0	0	1,239	3,279	0	0	0	0	0	0	0	4,518	6
7	Other (specify):*	0	0	0	588	0	0	0	0	0	0	0	588	7
8	TOTAL General Services	(1,423)	0	2,155	3,867	(32)	0	0	0	0	0	0	4,567	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	(678)	0	0	0	0	0	0	(678)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	(678)	0	0	0	0	0	0	(678)	16
	C. General Administration													
17	Administrative	0	0	1,294	4,406	0	0	0	0	0	0	0	5,700	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(36,872)	0	(111,581)	0	0	0	0	0	0	0	0	(148,453)	19
20	Fees, Subscriptions & Promotions	(26,921)	0	1,449	0	0	0	0	0	0	0	0	(25,472)	20
21	Clerical & General Office Expenses	(1,171,221)	76	5,367	44,063	0	0	0	0	0	0	0	(1,121,715)	21
22	Employee Benefits & Payroll Taxes	0	0	0	(5,290)	0	0	0	0	0	0	0	(5,290)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	80	0	0	0	0	0	0	0	0	80	24
25	Other Admin. Staff Transportation	0	0	204	0	0	0	0	0	0	0	0	204	25
26	Insurance-Prop.Liab.Malpractice	0	0	386	0	0	0	0	0	0	0	0	386	26
27	Other (specify):*	0	0	0	9,849	0	0	0	0	0	0	0	9,849	27
28	TOTAL General Administration	(1,235,014)	76	(102,801)	53,028	0	0	0	0	0	0	0	(1,284,711)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,236,437)	76	(100,646)	56,895	(710)	0	0	0	0	0	0	(1,280,822)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 **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	0	45,366	4,166	0	0	0	0	0	0	0	0	49,532	30
31	Amortization of Pre-Op. & Org.	(4,152)	4,152	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(109)	79,107	3,543	0	0	0	0	0	0	0	0	82,541	32
33	Real Estate Taxes	0	0	639	0	0	0	0	0	0	0	0	639	33
34	Rent-Facility & Grounds	(9,396)	(114,214)	0	0	0	0	0	0	0	0	0	(123,610)	34
35	Rent-Equipment & Vehicles	0	0	1,579	0	0	0	0	0	0	0	0	1,579	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(13,657)	14,411	9,927	0	0	0	0	0	0	0	0	10,681	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	(5)	0	0	0	0	0	0	(5)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	(5)	0	0	0	0	0	0	(5)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,250,094)	14,487	(90,719)	56,895	(715)	0	0	0	0	0	0	(1,270,146)	45

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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. [ ] YES [X] 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	$ 114,214	Timber Point Associates, LLC	100.00%	$	$ (114,214)	1
2	V	32	Interest	32	Timber Point Associates, LLC	100.00%		(32)	2
3	V	21	Bank Fees		Timber Point Associates, LLC	100.00%	76	76	3
4	V	21	Filing Fees		Timber Point Associates, LLC	100.00%			4
5	V	30	Depreciation		Timber Point Associates, LLC	100.00%	45,366	45,366	5
6	V	31	Amortization		Timber Point Associates, LLC	100.00%	4,152	4,152	6
7	V	32	Interest		Timber Point Associates, LLC	100.00%	79,139	79,139	7
8	V	33	Real Estate Taxes	63,745	Timber Point Associates, LLC	100.00%	63,745		8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 177,991			$ 192,478	$ * 14,487	14

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	Sherwin I. Ray	33.33%	Avenue Care Nursing and Rehab	Chicago, IL	Ext. Care Consult.	Evanston, IL	Home Office	1
2	Jakob Bakst	33.33%	Beecher Manor Nursing and Rehab	Beecher, IL	Ext. Care Clinical	Evanston, IL	Administrative	2
3	Eric Rothner	33.34%	Briar Place	Indian Head, IL	CC Health Systems	Des Plaines, IL	Dietary & Suppl.	3
4			Chateau Village Nursing and Rehab	Willowbrook, IL	CCS VEBA	Evanston, IL	Health Insurance	4
5			Grasmere Place	Chicago, IL	Xcel Medical Supply	Evanston, IL	Medical Supplies	5
6			Lakewood Nursing and Rehab	Plainfield, IL	Rothner Vents	Evanston, IL	Vent. Rental	6
7			Lemont Nursing and Rehab	Lemont, IL	Tricare Rehab	Hillside, IL	Therapy	7
8			Prairie Manor Halth Care	Chicago Heights, IL	Reliabile Medical	Des Plaines, IL	Medical Supplies	8
9			Rainbow Beach Nursing Center	Chicago, IL	Harbor Light	Glen Ellyn, IL	Hospice	9
10			Sheridan Shores	Chicago, IL	2201 Main	Evanston, IL	Bldg. Company	10
11			Snow Vally Nursing and Rehab	Lisle, IL				11
12			South Suburban Rehabilitation Center	Chicago, IL	Timber Point			12
13			Tri-State Nursing and Rehab	Lansing, IL	Associates, LLC	Camp Point, IL	Bldg. Company	13
14			Wheaton Care Center	Wheaton, IL				14
15			Boulevard Care Nursing and Rehab	Chicago, IL				15
16			Countryside Nursing and Rehab	Dolton, IL				16
17			Hillcrest Nursing and Rehab	Joliet, IL				17
18			Oak Park Healthcare Center	Oak Park, IL				18
19			Park House Nursing and Rehab	Chicago, IL				19
20			Timber Point Healthcare Center	Camp Point, IL				20
21			Prairie Village Healthcare Center	Jacksonville, IL				21
22			Dyer Nursing and Rehab	Dyer, IN				22
23			Lake County Nursing and Rehab	East Chicago, IN				23
24			Sebos Nursing and Rehab	Holbart, IN				24
25			Sheffield Manor Nursing Center	Indianapolis, IN				25
26			McKinley Health Care Center	Canton, OH				26
27			Homestead Nursing and Rehab	Lincoln, NE				27
28			Lancaster Manor	Lincoln, NE				28
29			Golden Plaines	Hutchinson, KS				29
30								30

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	01	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 121	$ 121	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	117	117	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	246	246	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	432	432	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	1,239	1,239	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	1,294	1,294	20
21	V	19	Professional Fees	114,000	Extended Care Consulting, LLC	100.00%	2,419	(111,581)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	1,449	1,449	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	5,367	5,367	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	80	80	24
25	V	25	Other Staff Admin. Transport.		Extended Care Consulting, LLC	100.00%	204	204	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	386	386	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	4,166	4,166	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	3,543	3,543	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	639	639	29
30	V	35	Rent - Equipment and Auto		Extended Care Consulting, LLC	100.00%	1,579	1,579	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			$ 114,000			$ 23,281	$ * (90,719)	39

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	06	Maintenance	$	Extended Care Consulting, LLC	100.00%	$ 3,279	$ 3,279	15
16	V	06	Maintenance		Extended Care Consulting, LLC	100.00%			16
17	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%	588	588	17
18	V	07	Employee Benefits		Extended Care Consulting, LLC	100.00%			18
19	V	17	Administrative		Extended Care Consulting, LLC	100.00%	4,406	4,406	19
20	V	21	Office and Clerical	14,484	Extended Care Consulting, LLC	100.00%	45,045	30,561	20
21	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	13,502	13,502	21
22	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	8,509	8,509	22
23	V	27	Employee Benefits		Extended Care Consulting, LLC	100.00%	1,340	1,340	23
24	V	22	Employee Benefits	5,290	Extended Care Consulting, LLC	100.00%		(5,290)	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			$ 19,774			$ 76,669	$ * 56,895	39

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	01	Dietary	$	Xcel Supply, LLC	100.00%	$	$	15
16	V	03	Housekeeping		Xcel Supply, LLC	100.00%			16
17	V	04	Laundry	535	Xcel Supply, LLC	100.00%	503	(32)	17
18	V	06	Repairs and Maintenance		Xcel Supply, LLC	100.00%			18
19	V	10	Nursing	11,191	Xcel Supply, LLC	100.00%	10,513	(678)	19
20	V	11	Activities		Xcel Supply, LLC	100.00%			20
21	V	21	Office and Clerical		Xcel Supply, LLC	100.00%			21
22	V	22	Employee Benefits		Xcel Supply, LLC	100.00%			22
23	V	30	Depreciation		Xcel Supply, LLC	100.00%			23
24	V	39	Ancillary	90	Xcel Supply, LLC	100.00%	85	(5)	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			$ 11,816			$ 11,101	$ * (715)	39

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Health Insurance	$ 58,674	CCS VEBA	100.00%	$ 58,674	$	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			$ 58,674			$ 58,674	$ *	39

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	Adam Vales	Relative	Clerical		See Attached	0.35	0.01	Alloc. Sal	$ 620	22 - 7	1
2	G. Matt Silvers	Relative	Administrative		See Attached	0.04	0.00	Alloc. Sal	148	17 - 7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 768		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 Timber Point Healthcare Center, Inc. # 0043158 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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	01	Dietary	Patient Days	1,332,501	31	$ 6,942	$	23,304	$ 121	1
2	02	Food	Patient Days	1,332,501	31	6,677		23,304	117	2
3	03	Housekeeping	Patient Days	1,332,501	31	14,059		23,304	246	3
4	05	Utilities	Patient Days	1,332,501	31	24,674		23,304	432	4
5	06	Maintenance	Patient Days	1,332,501	31	70,833		23,304	1,239	5
6	17	Administrative	Patient Days	1,332,501	31	74,000		23,304	1,294	6
7	19	Professional Fees	Patient Days	1,332,501	31	138,332		23,304	2,419	7
8	20	Dues and Subscriptions	Patient Days	1,332,501	31	82,842		23,304	1,449	8
9	21	Office and Clerical	Patient Days	1,332,501	31	306,863		23,304	5,367	9
10	24	Seminar and Travel	Patient Days	1,332,501	31	4,580		23,304	80	10
11	25	Other Staff Admin. Transpor.	Patient Days	1,332,501	31	11,637		23,304	204	11
12	26	Insurance	Patient Days	1,332,501	31	22,043		23,304	386	12
13	30	Depreciation	Patient Days	1,332,501	31	238,204		23,304	4,166	13
14	32	Interest	Patient Days	1,332,501	31	202,602		23,304	3,543	14
15	33	Real Estate Taxes	Patient Days	1,332,501	31	36,524		23,304	639	15
16	35	Rent - Equipment and Auto	Patient Days	1,332,501	31	90,286		23,304	1,579	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,331,098	$		$ 23,281	25

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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: Extended Care Consulting, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	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	06	Maintenance	Patient Days	1,332,501	31	$ 187,474	$ 187,474	23,304	$ 3,279	1
2	06	Maintenance	Direct Allocation	1	1			1		2
3	07	Employee Benefits	Patient Days	1,332,501	31	33,619		23,304	588	3
4	07	Employee Benefits	Direct Allocation	1	1			1		4
5	17	Administrative	Patient Days	1,332,501	31	251,959	251,959	23,304	4,406	5
6	21	Office and Clerical	Patient Days	1,332,501	31	2,575,611	2,575,611	23,304	45,045	6
7	21	Office and Clerical	Direct Allocation	1	1	13,502	13,502	1	13,502	7
8	27	Employee Benefits	Patient Days	1,332,501	31	486,522		23,304	8,509	8
9	27	Employee Benefits	Direct Allocation	1	1	1,340		1	1,340	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					$ 3,550,027	$ 3,028,546		$ 76,669	25

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Xcel Supply, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 328 - 7600
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	01	Dietary	Direct Allocation	1	1	$	$	1	$	1
2	03	Housekeeping	Direct Allocation	1	1			1		2
3	04	Laundry	Direct Allocation	1	1	503		1	503	3
4	06	Repairs and Maintenance	Direct Allocation	1	1			1		4
5	10	Nursing	Direct Allocation	1	1	10,513		1	10,513	5
6	11	Activities	Direct Allocation	1	1			1		6
7	21	Office and Clerical	Direct Allocation	1	1			1		7
8	22	Employee Benefits	Direct Allocation	1	1			1		8
9	30	Depreciation	Direct Allocation	1	1			1		9
10	39	Ancillary	Direct Allocation	1	1	85		1	85	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					$ 11,101	$		$ 11,101	25

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: CCS VEBA
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905 - 3000
Fax Number: (847) 491 - 9565

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Health Insurance	Direct Allocation	1	1	$ 58,674	$	1	$ 58,674	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					$ 58,674	$		$ 58,674	25

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	Bayview Loan Servicing		X	Mortgage			$	$ 1,164,791			$ 79,139	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Bank / HFG		X	Line of Credit							13,795	6
7	Extended Care Consulting	X		Line of Credit							3,543	7
8												8
9	TOTAL Facility Related						$	$ 1,164,791			$ 96,477	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13	Interest Income		X								(141)	13
14	TOTAL Non-Facility Related						$	$			$ (141)	14
15	TOTALS (line 9+line14)						$	$ 1,164,791			$ 96,336	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 0 Line # N/A

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

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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.**	$ 65,803	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.)		$ 63,832	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,971)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 66,354	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.		$ 64,383	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	113,799	8
	2007	113,073	9
	2008	113,776	10
	2009	62,670	11
	2010	63,193	12

2011 Real Estate Tax Accrual = $63,193 * 1.05 = $66,354

Extended Care Consulting, LLC (Allocation) - $639

	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 Timber Point Healthcare Center, Inc. COUNTY Adams

FACILITY IDPH LICENSE NUMBER 0043158

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

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.	03-0-0932-001-00	Nursing Home	$ 63,193.84	$ 63,193.84
2.	Allocation	Extended Care Consulting, LLC	$ 126,481.18	$ 891.78
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 189,675.02	$ 64,085.62

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.

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories

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

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

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

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

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

N/A

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1998	$ 118,000	1
2	Ext. Care Consult.			5,782	2
3	TOTALS			$ 123,782	3

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	110		1998		$ 1,120,000	$ 40,727	27.5	$ 40,727	$	$ 568,465	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2000	12,176		27.5			12,176	9
10	Various			2001	18,442	670	27.5	670		6,905	10
11	Various			2003	7,919	288	27.5	288		2,436	11
12	Various			2004	24,419	1,003	15 - 27.5	1,003		7,497	12
13	Various			2005	12,730	463	27.5	463		2,990	13
14	Various			2006	18,831	685	27.5	685		3,738	14
15	Various			2007	6,583	239	27.5	239		1,067	15
16	Ramp & Railing Repair			2008	5,450		27.5				16
17	Fire Protection System			2008	17,200	626	27.5	626		2,162	17
18	Handicap Ramp			2010	3,986	145	27.5	145		163	18
19	Install Duct			2010	3,230	117	27.5	117		122	19
20	Kitchen Roof Top Replacement			2011	4,938	165	20	165		165	20
21	Kitchen Exhaust Hood and Installation			2011	2,376	119	5	119		119	21
22											22
23											23
24											24
25											25
26											26
27	Timber Point Associates, LLC (Building Partnership)										27
28											28
29	Various			1998	15,322	557	27.5	557		7,498	29
30	Various			1999	10,509	382	27.5	382		4,602	30
31	Various			2000	2,585	94	27.5	94		1,069	31
32	Various			2001	99,148	3,606	27.5	3,606		37,706	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 Timber Point Healthcare Center, Inc. # 0043158 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	Related Party Allocations - See Supplemental Schedules		$	$		$	$	$	37
38									38
39	Allocations - Extended Care Consulting	2007	80	4		4		20	39
40	Allocations - Extended Care Consulting	2009	48	2		2		7	40
41	Allocations - Extended Care Consulting	2010	472	24		24		47	41
42	Allocations - Extended Care Consulting	2011	170	8		8		8	42
43									43
44	Allocations - Extended Care Consulting / 2201 Main LLC	2002	7,967	204		204		1,898	44
45	Allocations - Extended Care Consulting / 2201 Main LLC	2002	6,582	601		601		4,818	45
46	Allocations - Extended Care Consulting / 2201 Main LLC	2003	7,756	709		709		5,677	46
47	Allocations - Extended Care Consulting / 2201 Main LLC	2005	385	41		41		221	47
48	Allocations - Extended Care Consulting / 2201 Main LLC	2009	70	3		3		10	48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,409,374	$ 51,482		$ 51,482	$	$ 671,586	70

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	$ 109,409	$ 2,140	$ 2,140	$	5 - 7	$ 109,253	71
72	Current Year Purchases	4,005	267	267		5 - 7	267	72
73	Fully Depreciated Assets							73
74	See Supplemental	190,719	2,481	2,481		5 - 7	186,892	74
75	TOTALS	$ 304,133	$ 4,888	$ 4,888	$		$ 296,412	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	Facility	Van		$ 23,698	$	$	$	5	$ 23,698	76
77	Extended Care Consulting			5,624	88	88		5	5,536	77
78										78
79										79
80	TOTALS			$ 29,322	$ 88	$ 88	$		$ 29,234	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,866,611	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 56,458	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 56,458	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 997,232	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.

Timber Point Healthcare Center, Inc.
Medicaid Cost Report
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Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Related Party 1 - Timber Point Associates, LLC			
Prior	118,000		118,000
Current			
Total	118,000	-	118,000
Related Party 2 - Extended Care Consulting			
Prior	51,322	175	50,076
Current	57	6	6
Total	51,379	181	50,082
Related Party 3 - Extended Care Consulting / 2201 Mail LLC			
Prior	2,606	221	1,960
Current			
Total	2,606	221	1,960
Related Party 4 - Extended Care Consulting - Matrix Software			
Prior	18,734	2,079	16,850
Current			
Total	18,734	2,079	16,850
Total	**190,719**	**2,481**	**186,892**

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Related Party

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			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 [X] NO

16. Rental Amount for movable equipment: $ 13,209 Description: See Supplemental 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	Facility	Various	$	$ 4,028	17
18					18
19					19
20					20
21	TOTAL		$	$ 4,028	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.

Timber Point Healthcare Center, Inc.
Medicaid Cost Report
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Page 14 Supplemental Schedule - Building and Fixed Equipment

Vendor	Description	Amount
TAG Properties	Office Space	9,396
TAG Properties	Office Space - Non Allowable	(9,396)
Total		-

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Description	Amount
Flynn Sales & Service	Copier	8,400
Denman Medical Equipment	Medical Equipment	2,711
Toshiba America	Various	550
Digital Copy System	Copier	1,640
Care Consultants of Illinois	Medical Equipment	570
Credits	Various	(2,241)
Alloc. - Extended Care Consulting		1,579
Total		13,209

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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.

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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 Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 167,761	$		$ 167,761	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			21,281			21,281	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			189,788			189,788	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				132,119		132,119	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					19,119		19,119	12
13	Other (specify): See Supplemental	39 - 03				21,962			21,962	13
14	TOTAL			$		$ 400,792	$ 151,238		$ 552,030	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.

Timber Point Healthcare Center, Inc.
Medicaid Cost Report
01/01/11 - 12/31/11

Page 16 Supplemental Schedule

Description	Supplies	Other
Medical Supplies	6,274	
Oxygen	7,983	
Therapy and Rehab Supplies	4,862	
Laboratory		4,334
Radiology		1,039
Hospital and Other Services		16,589
Total	19,119	21,962

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	$ 2,089	$ 23,120	1
2	Cash-Patient Deposits	16,987	16,987	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 441,002)	1,378,410	1,378,410	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	37,119	37,119	6
7	Other Prepaid Expenses	600	600	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,435,205	$ 1,456,236	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		118,000	13
14	Buildings, at Historical Cost		1,120,000	14
15	Leasehold Improvements, at Historical Cost	118,278	258,019	15
16	Equipment, at Historical Cost	115,790	257,488	16
17	Accumulated Depreciation (book methods)	(136,357)	(910,098)	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 Supplemental		98,732	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 97,711	$ 942,141	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,532,916	$ 2,398,377	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,227,744	$ 1,227,744	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,480	18,480	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	83,402	83,402	30
31	Accrued Taxes Payable (excluding real estate taxes)	300	300	31
32	Accrued Real Estate Taxes(Sch.IX-B)		66,354	32
33	Accrued Interest Payable		6,520	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental	1,214,139	1,392,738	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,544,065	$ 2,795,538	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,164,790	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 1,164,790	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,544,065	$ 3,960,328	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,011,149)	$ (1,561,951)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,532,916	$ 2,398,377	48

***(See instructions.)**

Timber Point Healthcare Center, Inc.
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Total	-	-
Line 23 - Other Long Term Assets		
Financing Costs (Net of Accumulated Amortization)		4,858
Real Estate Tax Escrow		93,874
Total	-	98,732
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Due to Other Related Entities	1,214,139	1,392,738
Total	1,214,139	1,392,738

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 **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**	$ (701,540)	1	
2	Restatements (describe):		2	
3	**Post Cost Report Accounting Adjustments**	(1,075)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (702,615)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(308,534)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (308,534)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (1,011,149)	24	*

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

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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	$ 4,036,803	1
2	Discounts and Allowances for all Levels	(930,169)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,106,634	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	894,347	6
7	Oxygen	3,501	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 897,848	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	120,489	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,164	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 121,653	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	109	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 109	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	273,708	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 273,708	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,399,952	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	729,102	31
32	Health Care	1,099,578	32
33	General Administration	1,953,685	33
	B. Capital Expense		
34	Ownership	223,733	34
	C. Ancillary Expense		
35	Special Cost Centers	552,030	35
36	Provider Participation Fee	150,358	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,708,486	40
41	**Income before Income Taxes (line 30 minus line 40)****	(308,534)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (308,534)	43

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Finished If not, please attach a reconciliation.**

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

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

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Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Other Income	454	454
Accounting Fees - Reversal of Prior Year	273,254	18,036
Total	273,708	18,490

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,043	2,416	$ 71,113	$ 29.43	1
2	Assistant Director of Nursing	1,917	2,098	56,613	26.98	2
3	Registered Nurses	7,411	8,269	203,001	24.55	3
4	Licensed Practical Nurses	9,885	11,086	175,222	15.81	4
5	CNAs & Orderlies	34,731	36,608	377,898	10.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,629	1,821	21,878	12.01	8
9	Activity Director	1,826	2,025	23,066	11.39	9
10	Activity Assistants	2,112	2,313	20,046	8.67	10
11	Social Service Workers	3,915	4,241	71,555	16.87	11
12	Dietician					12
13	Food Service Supervisor	1,941	2,229	23,711	10.64	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,940	6,558	56,487	8.61	15
16	Dishwashers	6,236	7,092	60,652	8.55	16
17	Maintenance Workers	7,938	8,584	106,766	12.44	17
18	Housekeepers	9,541	10,755	91,691	8.53	18
19	Laundry	3,303	3,682	31,144	8.46	19
20	Administrator	1,995	2,139	63,986	29.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,023	4,497	82,663	18.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,604	1,691	17,446	10.32	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	107,990	118,104	$ 1,554,938 *	$ 13.17	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	109	$ 5,125	01 - 03	35
36	Medical Director	Monthly	3,785	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,916	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				44
45	Social Service Consultant	Monthly	4,080	12 - 03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	109	$ 16,906		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Adam Zanger	Administrator	0	$ 63,986
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 63,986

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Extended Care Consulting	Home Office	$ 114,000
Personnel Planners	Unemployment Consultant	3,340
Frost, Ruttenberg & Rothblatt	Accounting	1,607
Plante & Moran, PLLC	Accounting	9,900
Krupnic, Bokar & Kagda	Accounting	2,525
Denise Carnes	Bookkeeping	244
Elderlife Development	Code Compliance	0
Blymas, Inc.	Accounting	1,260
Judy Burnell	Bookkeeping	0
Ron Cournaya	Medicare Cost Report	1,250
Jared Starr	Medicare Cost Report	1,250
See Supplemental Schedule		77,448
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 212,824

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 52,945
Unemployment Compensation Insurance	35,848
FICA Taxes	123,716
Employee Health Insurance	38,411
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	33
Holiday Expense	1,000
Other Employee Welfare	4,277
TOTAL (agree to Schedule V, line 22, col.8)	$ 256,230

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	514
Health Care Worker Background Check	790
(Indicate # of checks performed 31)	
Patient Background Checks	
Dues and Subscriptions	1,388
Licenses and Fees	2,356
Advertising and Promotion	26,901
Alloc. - Extended Care Consulting	1,449
Less: Public Relations Expense	( )
Non-allowable advertising	(26,635)
Yellow page advertising	(266)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,487

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,691
Alloc. - Extended Care Consulting	80
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,771

**See instructions.

Timber Point Healthcare Center, Inc.
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Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Adapasoft	Other Professional	287
Care Consultants of Illinois	Other Professional	561
Extended Care Consulting	Other Professional	91
Care Consultants of Illinois	Computer Maintenance	20,673
Brown Electric	Computer Maintenance	229
Sysco Central	Computer Maintenance	120
Singer Networks	Computer Maintenance	3,802
American Data	Data Processing	4,094
MDI Achieve	Data Processing	4,632
E Health Data Solutions	Data Processing	6,925
Medifax	Data Processing	591
Extended Care Consulting	Data Processing	1,064
Nebo Systems	Data Processing	123
National Datacare Corporation	Data Processing	5,463
Paycor	Data Processing	944
Care Consultants of Illinois	Legal	5,461
Chuhak & Tecson	Legal	7,384
Hamlin & Burton	Legal	350
HFG	Legal	3,098
Ostrow, Reisen, Berk & Abrams	Legal	474
McVey & Parksy	Legal	1,000
Meyer Magence	Legal	7,190
Stephen N Sher	Legal	995
Skidelsky & Associates	Legal	1,620
Statland Law Offices	Legal	277
Total		77,448

Timber Point Healthcare Center, Inc.
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Page 21 Supplemental Schedule - Legal Schedule

Vendor	Invoice Date	Amount	Allowable
Stephen N Sher	11/01/09	674	
Stephen N Sher	11/01/09	321	
Chuhak & Tecson	12/31/10	210	
Chuhak & Tecson	01/31/11	792	
Meyer Magence	01/31/11	250	250
Chuhak & Tecson	02/28/11	1,603	
Chuhak & Tecson	02/28/11	292	
Meyer Magence	02/28/11	63	63
Ostrow Reisin Berk & Abra	03/18/11	474	474
Chuhak & Tecson	03/31/11	108	
Chuhak & Tecson	03/31/11	137	
Hamlin & Burton	03/31/11	350	350
Meyer Magence	03/31/11	63	63
Chuhak & Tecson	04/30/11	72	
Chuhak & Tecson	04/30/11	50	
Chuhak & Tecson	04/30/11	72	
K&L Gates	04/30/11	1,819	
Meyer Magence	04/30/11	250	250
Skidelsky & Associates	05/27/11	1,620	
Chuhak & Tecson	05/31/11	180	
Chuhak & Tecson	05/31/11	14	
K&L Gates	05/31/11	3,642	
Meyer Magence	05/31/11	6,128	6,128
Chuhak & Tecson	06/30/11	936	
Chuhak & Tecson	06/30/11	142	
Chuhak & Tecson	06/30/11	344	
Chuhak & Tecson	07/31/11	160	
Chuhak & Tecson	07/31/11	301	
Chuhak & Tecson	07/31/11	43	
Meyer Magence	07/31/11	63	63
Chuhak & Tecson	08/31/11	432	
Chuhak & Tecson	08/31/11	10	
Chuhak & Tecson	08/31/11	474	
Meyer Magence	08/31/11	125	125
Chuhak & Tecson	09/30/11	409	
Chuhak & Tecson	09/30/11	373	
Chuhak & Tecson	09/30/11	130	
Meyer Magence	09/30/11	250	250
Chuhak & Tecson	10/31/11	5	
Chuhak & Tecson	10/31/11	46	
Chuhak & Tecson	10/31/11	288	
McVey & Parsky, LLC	11/15/11	1,000	1,000
Chuhak & Tecson	11/30/11	565	
Statland Law Offices	12/22/11	277	
Chuhak & Tecson	12/31/11	441	
Chuhak & Tecson	Various	(1,247)	
HFG legal fees	Various	3,098	
		27,849	9,014

Page 5 Adjustments 18,836

Page 21 Supplemental Schedule - Seminar Schedule

Payee	Topic	Attendee	Location	Amount
Christine McMullen				107
WorldPoint ECC, Inc	BLS for Healthcare Providers	Staff	Facility	124
Patty Booth	Tuition Reimbursement - John Wood Community College	Patty Booth	Quincy, IL	745
Care Consultatns of IL	Tuition Reimbursement - John Wood Community College	Cathy J Hays	Quincy, IL	550
Adam Zanger		Staff		90
Career Track				498
Pesi Healthcare				378
Care Consultants of IL	SNF PPS Final Rule & Other Medicare Challenges	Cindy Frazier	Springfield, IL	200
Alloc. - Extended Care Consulting				80
				2,771

Facility Name & ID Number Timber Point Healthcare Center, Inc. # 0043158 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													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

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XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report? **N/A**

(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. $ **0** 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 fo
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period. $ **150,358**
This amount is to be recorded on line 42 of Schedule V.

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

(13) Have costs for all supplies and services which are of the type that can be billed tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.

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

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation fo
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? **Ln 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all othe
times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

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

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

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of service
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees