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.

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

I. IDPH License ID Number: 0047738

Facility Name: Beecher Manor Nursing & Rehab Center, Llc

Address: 1201 Dixie Highway (Number) Beecher (City) 60401 (Zip Code)

County: Will

Telephone Number: (708)946-2600 **Fax #** (708)946-9411

HFS ID Number:

Date of Initial License for Current Owners: 02/01/06

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 01/01/12 to 12/31/12 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) Lisa M. Hanlon, 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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	130	Skilled (SNF)	130	47,580	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	130	TOTALS	130	47,580	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	29,856	6,587	6,975	43,418	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,856	6,587	6,975	43,418	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.25%

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 02/01/2006

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/01/2006 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 128 and days of care provided 6,603

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: 12/31/12 Fiscal Year: 12/31/12

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	317,652	64,626	17,596	399,874		399,874	7,160	407,034			1
2	Food Purchase		262,468		262,468		262,468	(3,862)	258,606			2
3	Housekeeping	155,151	50,433		205,584		205,584	542	206,126			3
4	Laundry		1,661	170,540	172,201		172,201		172,201			4
5	Heat and Other Utilities			114,908	114,908		114,908	784	115,692			5
6	Maintenance	123,446		146,853	270,299		270,299	10,613	280,912			6
7	Other (specify):*							4,228	4,228			7
8	TOTAL General Services	596,249	379,188	449,897	1,425,334		1,425,334	19,465	1,444,799			8
	B. Health Care and Programs											
9	Medical Director			42,000	42,000		42,000		42,000			9
10	Nursing and Medical Records	2,407,390	235,302	8,137	2,650,829		2,650,829	50,245	2,701,074			10
10a	Therapy	183,781			183,781		183,781		183,781			10a
11	Activities	130,423	25,148		155,571		155,571		155,571			11
12	Social Services	141,124		255	141,379		141,379	20,372	161,751			12
13	CNA Training											13
14	Program Transportation			440	440		440	(440)				14
15	Other (specify):*							11,832	11,832			15
16	TOTAL Health Care and Programs	2,862,718	260,450	50,832	3,174,000		3,174,000	82,009	3,256,009			16
	C. General Administration											
17	Administrative	94,350			94,350		94,350	78,461	172,811			17
18	Directors Fees											18
19	Professional Services			502,590	502,590		502,590	(428,857)	73,733			19
20	Dues, Fees, Subscriptions & Promotions			32,259	32,259		32,259	(19,543)	12,716			20
21	Clerical & General Office Expenses	81,347	47,282	226,587	355,216		355,216	(73,141)	282,075			21
22	Employee Benefits & Payroll Taxes			633,969	633,969		633,969	(9,182)	624,787			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,213	6,213		6,213	1,568	7,781			24
25	Other Admin. Staff Transportation			6,096	6,096		6,096	748	6,844			25
26	Insurance-Prop.Liab.Malpractice			154,857	154,857		154,857	1,395	156,252			26
27	Other (specify):*							31,863	31,863			27
28	TOTAL General Administration	175,697	47,282	1,562,571	1,785,550		1,785,550	(416,689)	1,368,861			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,634,664	686,920	2,063,300	6,384,884		6,384,884	(315,214)	6,069,670			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 Beecher Manor Nursing & Rehab Center, Llc #0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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			70,979	70,979		70,979	197,724	268,703			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			34,844	34,844		34,844	491,124	525,968			32
33	Real Estate Taxes			155,498	155,498		155,498	2,487	157,985			33
34	Rent-Facility & Grounds			744,000	744,000		744,000	(744,000)				34
35	Rent-Equipment & Vehicles			772	772		772	775	1,547			35
36	Other (specify):*											36
37	TOTAL Ownership			1,006,093	1,006,093		1,006,093	(51,891)	954,202			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		466,001	624,008	1,090,009		1,090,009	(9,094)	1,080,915			39
40	Barber and Beauty Shops			47	47		47		47			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			295,219	295,219		295,219	(139)	295,080			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		466,001	919,274	1,385,275		1,385,275	(9,232)	1,376,043			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,634,664	1,152,921	3,988,667	8,776,252		8,776,252	(376,337)	8,399,915			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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,896)	02		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	(14,150)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(398)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(275)	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	(164,000)	21		24
25	Fund Raising, Advertising and Promotional	(22,635)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(27,858)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (233,212)		$	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)	(143,125)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (143,125)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (376,337)		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

Beecher Manor Nursing & Rehab Center, Llc

ID# 0047738

Report Period Beginning: 01/01/12

Ending: 12/31/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Jury Duty	$ (106)	10	1
2	Theft Loss	(7,317)	21	2
3	Collections	(5,428)	21	3
4	Filing Fee - Building Co.	(250)	20	4
5	Amortization - Building Co.	(11,567)	36	5
6	Additional R&M	2,306	06	6
7	Tax Assessment - PY	(139)	42	7
8	Collections - PY	(1,122)	21	8
9	Ambulance - PY	(440)	14	9
10	Non-allowable Legal	(3,586)	19	10
11	Other Income	(210)	21	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(27,858)		49

Beecher Manor Nursing & Rehab Center, Llc

ID# 0047738

Report Period Beginning: 01/01/12

Ending: 12/31/12

	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 Beecher Manor Nursing & Rehab Center, Llc **#** 0047738 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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			226		8,868	(1,934)						7,160	1
2	Food Purchase	(4,294)		432									(3,862)	2
3	Housekeeping			432		110							542	3
4	Laundry													4
5	Heat and Other Utilities			625		159							784	5
6	Maintenance	2,306		2,475	5,783	49							10,613	6
7	Other (specify):*				2,759	1,469							4,228	7
8	**TOTAL General Services**	(1,988)		4,190	8,542	10,655	(1,934)						19,465	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(106)				50,840	(489)						50,245	10
10a	Therapy													10a
11	Activities													11
12	Social Services					20,372							20,372	12
13	CNA Training													13
14	Program Transportation	(440)											(440)	14
15	Other (specify):*					11,832							11,832	15
16	**TOTAL Health Care and Programs**	(546)				83,044	(489)						82,009	16
	C. General Administration													
17	Administrative			2,673	12,520	63,268							78,461	17
18	Directors Fees													18
19	Professional Services	(3,586)		(285,265)		(140,006)							(428,857)	19
20	Fees, Subscriptions & Promotions	(23,160)	250	3,278		89							(19,543)	20
21	Clerical & General Office Expenses	(178,076)		11,188	87,878	5,869							(73,141)	21
22	Employee Benefits & Payroll Taxes				(9,146)	(36)							(9,182)	22
23	Inservice Training & Education													23
24	Travel and Seminar			201		1,367							1,568	24
25	Other Admin. Staff Transportation			748									748	25
26	Insurance-Prop.Liab.Malpractice			883		512							1,395	26
27	Other (specify):*				20,736	11,127							31,863	27
28	**TOTAL General Administration**	(204,823)	250	(266,294)	111,988	(57,810)							(416,689)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(207,356)	250	(262,104)	120,530	35,889	(2,423)						(315,214)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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	(14,150)	204,214	6,283		1,377							197,724	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		461,385	3,907		25,832							491,124	32
33	Real Estate Taxes			1,982		505							2,487	33
34	Rent-Facility & Grounds		(744,000)										(744,000)	34
35	Rent-Equipment & Vehicles			966				(191)					775	35
36	Other (specify):*	(11,567)	11,567											36
37	**TOTAL Ownership**	(25,717)	(66,834)	13,138		27,714		(191)					(51,891)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(3,451)	(4,186)	(1,084)		(373)		(9,094)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee	(139)											(139)	42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**	(139)					(3,451)	(4,186)	(1,084)		(373)		(9,232)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(233,212)	(66,584)	(248,966)	120,530	63,603	(5,874)	(4,377)	(1,084)		(373)		(376,337)	45

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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	Rental Income	$ 744,000	Beecher Properties, LLC	100.00%	$	$ (744,000)	1
2	V	33	Property Taxes	155,498	Beecher Properties, LLC	100.00%		(155,498)	2
3	V	20	Filing Fees		Beecher Properties, LLC	100.00%	250	250	3
4	V	30	Depreciation Expense		Beecher Properties, LLC	100.00%	204,214	204,214	4
5	V	36	Amortization		Beecher Properties, LLC	100.00%	11,567	11,567	5
6	V	33	Real Estate Tax		Beecher Properties, LLC	100.00%	155,498	155,498	6
7	V	32	Interest Expense		Beecher Properties, LLC	100.00%	461,385	461,385	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 899,498			$ 832,914	$ * (66,584)	14

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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%	$ 226	$ 226	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	432	432	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	432	432	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	625	625	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	2,475	2,475	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	2,673	2,673	20
21	V	19	Professional Fees	289,044	Extended Care Consulting, LLC	100.00%	3,779	(285,265)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	3,278	3,278	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	11,188	11,188	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	201	201	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	748	748	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	883	883	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	6,283	6,283	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	3,907	3,907	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	1,982	1,982	29
30	V	34	Rent - Building		Extended Care Consulting, LLC	100.00%			30
31	V	35	Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	966	966	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 289,044			$ 40,078	$ * (248,966)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 (Pooled)		Extended Care Consulting, LLC	100.00%	5,783	$ 5,783	15
16	V	06	Maintenance (Direct)	12,877	Extended Care Consulting, LLC	100.00%	12,877		16
17	V	07	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	1,063	1,063	17
18	V	07	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	1,696	1,696	18
19	V								19
20	V								20
21	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	12,520	12,520	21
22	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	87,878	87,878	22
23	V	21	Office and Clerical (Direct)	17,389	Extended Care Consulting, LLC	100.00%	17,389		23
24	V	27	Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	18,446	18,446	24
25	V	27	Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	2,290	2,290	25
26	V	22	Employee Benefits	9,146	Extended Care Consulting, LLC	100.00%		(9,146)	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			$ 39,412			$ 159,942	$ * 120,530	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	03	Housekeeping	$	Extended Care Clinical, LLC	100.00%	$ 110	$ 110	15
16	V	05	Utilities		Extended Care Clinical, LLC	100.00%	159	159	16
17	V	06	Maintenance		Extended Care Clinical, LLC	100.00%	49	49	17
18	V	19	Professional Fees	142,368	Extended Care Clinical, LLC	100.00%	2,362	(140,006)	18
19	V	20	Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	89	89	19
20	V	21	Office & Clerical		Extended Care Clinical, LLC	100.00%	1,963	1,963	20
21	V	24	Travel and Seminar		Extended Care Clinical, LLC	100.00%	1,367	1,367	21
22	V	26	Insurance		Extended Care Clinical, LLC	100.00%	512	512	22
23	V	30	Depreciation		Extended Care Clinical, LLC	100.00%	1,377	1,377	23
24	V	32	Interest		Extended Care Clinical, LLC	100.00%	25,832	25,832	24
25	V	33	Real Estate Taxes		Extended Care Clinical, LLC	100.00%	505	505	25
26	V	01	Dietary Salary		Extended Care Clinical, LLC	100.00%	8,868	8,868	26
27	V	07	Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	1,469	1,469	27
28	V	10	Nursing Salary		Extended Care Clinical, LLC	100.00%	50,840	50,840	28
29	V								29
30	V	12	Social Service Salary		Extended Care Clinical, LLC	100.00%	20,372	20,372	30
31	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	11,796	11,796	31
32	V	17	Administration Salary		Extended Care Clinical, LLC	100.00%	63,268	63,268	32
33	V	21	Office Salary		Extended Care Clinical, LLC	100.00%	3,906	3,906	33
34	V	27	Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	11,127	11,127	34
35	V	10	Nursing / Medical Record Salary	343	Extended Care Clinical, LLC	100.00%	343		35
36	V	12	Social Service / Admission Salary		Extended Care Clinical, LLC	100.00%			36
37	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	36	36	37
38	V	22	Employee Benefits	36	Extended Care Clinical, LLC	100.00%		(36)	38
39	Total			$ 142,747			$ 206,350	$ * 63,603	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Supplies, Supplements	$ 6,908	Care Centers Health Systems, Inc.	100.00%	$ 4,974	$ (1,934)	15
16	V	10	Nursing Supplies	1,745	Care Centers Health Systems, Inc.	100.00%	1,256	(489)	16
17	V	39	Ancillary Expense	12,327	Care Centers Health Systems, Inc.	100.00%	8,876	(3,451)	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			$ 20,980			$ 15,106	$ * (5,874)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	39	Ventilator Equipment	7,350	Vent Lease LLC	100.00%	3,164	$ (4,186)	15
16	V	39	Other Ancillary		Vent Lease LLC	100.00%			16
17	V	35	Matrix Leasing	191	Vent Lease LLC	100.00%		(191)	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			$ 7,541			$ 3,164	$ * (4,377)	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	39	Therapy	$ 621,434	Tri Care Rehab	100.00%	$ 620,350	$ (1,084)	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			$ 621,434			$ 620,350	$ * (1,084)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Health Insurance	$	CCS Employee Benefits Group	100.00%	$ 231,447	$ 231,447	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	231,447	CCS Employee Benefits Group	100.00%		(231,447)	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			$ 231,447			$ 231,447	$ *	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	39	Ancillary Expense	41,870	Reliable Medical of the Midwest, LLC	100.00%	41,497	$ (373)	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			$ 41,870			$ 41,497	$ * (373)	39

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	ERIC ROTHNER	0.500%	AVENUE CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	BEECHER PROPERTIES, LLC	EVANSTON	BUILDING CO.	1
2	GALE ROTHNER	0.500%	BOULEVARD CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	EXTENDED CARE CONSULTING	EVANSTON	MANAGEMENT/BOOKKI	2
3	B&Z GRANDCHILD TRUST	99.000%	BRIAR PLACE LTD	INDIAN HEAD PARK	EXTENDED CARE CLINICAL	EVANSTON	ADMINISTRATIVE	3
4			CHATEAU NURSING AND REHABILITATION CENTER, L.L.C.	WILLOWBROOK	CARE CENTER HEALTH SYSTE	DES PLAINES	DIETARY & FOOD SUPPI	4
5			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	5
6			DEVON GABLES REHABILITATION CENTER	ARIZONA				6
7			DYER NURSING & REHAB	DYER, IN	ROTHNER VENTS LLC	EVANSTON	VENTALATOR RENTAL	7
8			FOOTHILLS REHABILITATION CENTER LLC	ARIZONA	TRICARE REHAB	HILLSIDE	THERAPY	8
9			GOLDEN PLAINES REHABILITATION CENTER	KANSAS	RELIABLE MEDICAL SUPPLY C	DES PLAINES	MEDICAL SUPPLY	9
10			GRASMERE PLACE, LLC	CHICAGO	2201 MAIN, LLC	EVANSTON	BLDG COMPANY	10
11			HILLCREST NURSING AND REHABILITATION CENTER,LLC	JOLIET				11
12			HOMESTEAD NURSING & REAHB	LINCOLN, NE				12
13			LAKE COUNTY NURSING & REHAB	EAST CHICAGO, IN				13
14			LAKEWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD				14
15			LANCASTER MANOR	LINCOLN, NE				15
16			LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT				16
17			MCKINLEY HEALTH CARE CENTER	CANTON, OH				17
18			OAK PARK HEALTHCARE CENTER, L.L.C.	OAK PARK				18
19			PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				19
20			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				20
21			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				21
22			RAINBOW BEACH QOC, L.L.C.	CHICAGO				22
23			SEBOS NURSING & REHAB	HOLBART, IN				23
24			SHEFFIELD MANOR	DYER, IN				24
25			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				25
26			SNOW VALLEY NURSING AND REHABILITATION CENTER, L.L.C.	LISLE				26
27			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				27
28			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				28
29			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				29
30			WHEATON CARE CENTER	WHEATON				30

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Ll # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	N/A	See Attached	1.99	4.98%	Alloc. Salary	$ 3,630	22-7	1
2	Mark Steinberg	Relative	Administrative	N/A	See Attached	2.88	5.24%	Alloc. Salary	10,003	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 13,633		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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	1,364,178	31	$ 7,101	$	43,418	$ 226	1
2	02	Food	Patient Days	1,364,178	31	13,586		43,418	432	2
3	03	Housekeeping	Patient Days	1,364,178	31	13,573		43,418	432	3
4	05	Utilities	Patient Days	1,364,178	31	19,636		43,418	625	4
5	06	Maintenance	Patient Days	1,364,178	31	77,756		43,418	2,475	5
6	17	Administrative	Patient Days	1,364,178	31	84,000		43,418	2,673	6
7	19	Professional Fees	Patient Days	1,364,178	31	118,750		43,418	3,779	7
8	20	Dues and Subscriptions	Patient Days	1,364,178	31	102,984		43,418	3,278	8
9	21	Office and Clerical	Patient Days	1,364,178	31	351,528		43,418	11,188	9
10	24	Seminar and Travel	Patient Days	1,364,178	31	6,315		43,418	201	10
11	25	Other Staff Admin. Trans.	Patient Days	1,364,178	31	23,506		43,418	748	11
12	26	Insurance	Patient Days	1,364,178	31	27,741		43,418	883	12
13	30	Depreciation	Patient Days	1,364,178	31	197,424		43,418	6,283	13
14	32	Interest	Patient Days	1,364,178	31	122,765		43,418	3,907	14
15	33	Real Estate Taxes	Patient Days	1,364,178	31	62,275		43,418	1,982	15
16	34	Rent - Building	Patient Days	1,364,178	31			43,418		16
17	35	Rent - Equipment & Auto	Patient Days	1,364,178	31	30,063		43,418	966	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,259,003	$		$ 40,078	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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 (Pooled)	Patient Days	1,364,178	31	181,713	181,713	43,418	5,783	1
2	06	Maintenance (Direct)	Direct		31	256,754	256,754		12,877	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,364,178	31	33,386		43,418	1,063	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	40,137			1,696	4
5										5
6										6
7	17	Administrative (Pooled)	Patient Days	1,364,178	31	393,362	393,362	43,418	12,520	7
8	21	Office and Clerical (Pooled)	Patient Days	1,364,178	31	2,761,089	2,761,089	43,418	87,878	8
9	21	Office and Clerical (Direct)	Direct		31	368,461	368,461		17,389	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,364,178	31	579,570		43,418	18,446	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	65,039			2,290	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					$ 4,679,511	$ 3,961,379		$ 159,942	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Clinical, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	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	03	Housekeeping	Patient Days	611,520	14	$ 1,549	$	43,418	$ 110	1
2	05	Utilities	Patient Days	611,520	14	2,241		43,418	159	2
3	06	Maintenance	Patient Days	611,520	14	691		43,418	49	3
4	19	Professional Fees	Patient Days	611,520	14	33,266		43,418	2,362	4
5	20	Dues and Subscriptions	Patient Days	611,520	14	1,249		43,418	89	5
6	21	Office & Clerical	Patient Days	611,520	14	27,644		43,418	1,963	6
7	24	Travel and Seminar	Patient Days	611,520	14	19,257		43,418	1,367	7
8	26	Insurance	Patient Days	611,520	14	7,216		43,418	512	8
9	30	Depreciation	Patient Days	611,520	14	19,393		43,418	1,377	9
10	32	Interest	Patient Days	611,520	14	363,826		43,418	25,832	10
11	33	Real Estate Taxes	Patient Days	611,520	14	7,106		43,418	505	11
12	01	Dietary Salary	Patient Days	611,520	14	124,907	124,907	43,418	8,868	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	611,520	14	20,691		43,418	1,469	13
14	10	Nursing Salary	Patient Days	611,520	14	716,058	716,058	43,418	50,840	14
15										15
16	12	Social Service Salary	Patient Days	611,520		286,925	286,925	43,418	20,372	16
17	15	Emp. Ben. - Healthcare	Patient Days	611,520		166,142		43,418	11,796	17
18	17	Administration Salary	Patient Days	611,520		891,091	891,091	43,418	63,268	18
19	21	Office Salary	Patient Days	611,520		55,009	55,009	43,418	3,906	19
20	27	Emp. Ben. - Gen. Admin.	Patient Days	611,520		156,720		43,418	11,127	20
21	10	Nursing / Medical Record Salary	Direct Allocation			10,300	10,300		343	21
22	12	Social Service / Admission Salary	Direct Allocation			6,057	6,057			22
23	15	Emp. Ben. - Healthcare	Direct Allocation			2,077			36	23
24										24
25	TOTALS					$ 2,919,416	$ 2,090,347		$ 206,350	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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: Care Centers Health Systems, Inc.
Street Address: 200 Howard
City / State / Zip Code: Des Plaines, Illinois 60018
Phone Number: (224) 612-5662
Fax Number: (224) 612-5862

	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 Supplies, Supplements	Direct Allocation			$	$		$ 4,974	1
2	10	Nursing Supplies	Direct Allocation						1,256	2
3	39	Ancillary Expense	Direct Allocation						8,876	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					$	$		$ 15,106	25

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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: Vent Lease, LLC
Street Address: 2201 W. Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 674-1180
Fax Number: (847) 673-7741

	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	39	Ventilator Equipment	Direct Allocation						3,164	1
2	39	Other Ancillary	Direct Allocation							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					$	$		$ 3,164	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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: TriCare Rehab
Street Address: 150 Fencl Lane
City / State / Zip Code: Hillside, IL 60162
Phone Number: (773) 449-9400
Fax Number: (773) 449-9700

	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	39	Therapy	Direct Allocation			$	$		$ 620,350	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					$	$		$ 620,350	25

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation			$	$		$ 231,447	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					$	$		$ 231,447	25

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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: Reliable Medical of the Midwest, LLC
Street Address: 200 Howard Avenue
City / State / Zip Code: Des Plaines, Illinois 60018-5909
Phone Number: (847) 566-0800
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	39	Ancillary Expense	Direct Allocation						41,497	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					$	$		$ 41,497	25

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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
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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	Central Illinois Bank		X	Mortgage			$	$ 7,433,004			$ 461,385	1
2												2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Central Illinois Bank		X	Line of Credit							16,114	6
7	Xerox		X	Note Payable				1,308			283	7
8	See Supplemental Schedule										48,186	8
9	TOTAL Facility Related						$	$ 7,434,312			$ 525,968	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$ 7,434,312			$ 525,968	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ **None** 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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	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	EC Consulting Allocation	X					$	$			$ 3,907	8
9	EC Clinical Allocation	X									25,832	9
10	Misc. Interest Expense		X								18,447	10
11												11
12												12
13												13
14	TOTAL Working Capital										48,186	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc **#** 0047738 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 141,764	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.)		$ 147,493	2
3. Under or (over) accrual (line 2 minus line 1).		$ 5,729	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 152,256	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.		$ 157,985	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2007	50,648	8
2008	49,999	9
2009	130,233	10
2010	135,013	11
2011	145,006	12

2012 Accrual = $145,006 x 1.05 = $152,256

Allocated from Extended Care Consulting 2201 = $1,982

Allocated from Extended Care Clinical 2201 = $505

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	$	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.**

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nursing & Rehab Center, Llc COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

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 2011 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 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	22-22-16-200-028-0000	Long Term Care Property	$ 141,138.90	$ 141,138.90
2.	22-22-16-200-021-0000	Long Term Care Property	$ 3,867.24	$ 3,867.24
3.	See Attached	Allocation from 2201 Main	$ 127,119.67	$ 1,975.60
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 272,125.81	$ 146,981.74

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nursing & Rehab Center, Llc COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,799 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	123,116	2006	$ 163,718	1
2	Allocated from EC Consulting 2201/Clinical			12,744	2
3	TOTALS	123,116		$ 176,462	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	130		2006	1985	$ 2,546,584	$ 65,297	39	$ 65,297	$	$ 448,916	4
5				2008	1,794,872	46,021	39	46,022	1	201,371	5
6				2009	3,618,157	92,770	39	93,675	905	361,420	6
7				2010	4,953	127	39	122	(5)	366	7
8											8
	Improvement Type**										
9	Various			2006	44,583		20	2,229	2,229	14,257	9
10	Various			2007	35,433		20	1,946	1,946	12,202	10
11	Various			2008	107,367		20	4,911	4,911	36,059	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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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
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	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		51,671	3,510		3,510		31,490	68
69	Financial Statement Depreciation			70,979			(70,979)		69
70	TOTAL (lines 4 thru 69)		$ 8,203,620	$ 278,704		$ 217,712	$ (60,992)	$ 1,106,081	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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		$ 8,203,620	$ 278,704		$ 217,712	$ (60,992)	$ 1,106,081	1
2	Painting	2009	7,481		20			7,481	2
3	Phone System	2009	37,191		20	7,438	7,438	29,753	3
4	Generator Repair	2009	3,601		20	180	180	720	4
5	Painting	2009	3,335		20			3,335	5
6	Alarm Repairs	2009	2,910		20	146	146	582	6
7	Blinds	2009	4,050		20	810	810	3,240	7
8	Curtains	2009	3,968		20	794	794	3,174	8
9	Painting	2009	8,050		20			8,050	9
10	Painting	2009	19,007		20			19,007	10
11	Air Conditioners	2009	4,995		20	250	250	874	11
12	Remodel 5 Res. Rooms - Walls, Plumbing, Flooring	2009	13,640		20	682	682	2,273	12
13	Window	2009	5,640		20	282	282	917	13
14	Upgrade Boilers	2010	3,893		20	195	195	584	14
15	2 New Doors	2010	2,595		20	130	130	324	15
16	Circulator Pump & Electronic Ballist	2010	3,128		20	626	626	1,407	16
17	Retrofit 3 Pilots For Electronic Ignition	2010	4,094		20	205	205	444	17
18	Replace Ceiling Tiles Damaged By Storm	2010	4,063		20	203	203	508	18
19	Roof Repair - Epdm Patching	2010	2,500		20	125	125	323	19
20	Painting	2011	3,519		20	293	293	3,519	20
21	Water Heater	2012	10,529		20	483	483	483	21
22	Air Conditioner	2012	17,400		20	435	435	435	22
23	Automatic Door	2012	6,475		20	324	324	324	23
24	Removal & Install New Call System - North End	2012	3,150		20	315	315	315	24
25	New Receiving Doors & Hardware	2012	2,959		20	99	99	99	25
26	Lobby Air Condition Rebuild	2012	4,281		20	143	143	143	26
27	New Blinds	2012	6,294		20	210	210	210	27
28	New Nurse Call System - South End	2012	5,620		20	281	281	281	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	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 (lines 1 thru 33)		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	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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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,397,987	$ 278,704		$ 232,358	$ (46,346)	$ 1,194,885	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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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31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$	$		$	$	$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 from Extended Care Consulting 2201 Main, LLC	2002	13,998	359	39	359		3,694	3
4	Allocated from Extended Care Clinical 2201 Main, LLC	2002	3,563	91	39	91		940	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Extended Care Consulting, LLC	2007	146	7	20	7		44	9
10	Allocated from Extended Care Consulting, LLC	2009	88	4	20	4		18	10
11	Allocated from Extended Care Consulting, LLC	2010	859	43	20	43		129	11
12	Allocated from Extended Care Consulting, LLC	2011	309	15	20	15		31	12
13	Allocated from Extended Care Consulting, LLC	2012	102	5	20	5		5	13
14									14
15	Allocated from Extended Care Consulting 2201 Main, LLC	2002	11,564	1,057	20	1,057		9,521	15
16	Allocated from Extended Care Consulting 2201 Main, LLC	2003	13,627	1,245	20	1,245		11,221	16
17	Allocated from Extended Care Consulting 2201 Main, LLC	2005	677	72	20	72		460	17
18	Allocated from Extended Care Consulting 2201 Main, LLC	2009	122	6	20	6		24	18
19									19
20	Allocated from Extended Care Clinical 2201 Main, LLC	2002	2,944	269	20	269		2,424	20
21	Allocated from Extended Care Clinical 2201 Main, LLC	2003	3,469	317	20	317		2,856	21
22	Allocated from Extended Care Clinical 2201 Main, LLC	2005	172	18	20	18		117	22
23	Allocated from Extended Care Clinical 2201 Main, LLC	2009	31	2	20	2		6	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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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29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 51,671	$ 3,510		$ 3,510	$	$ 31,490	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	$ 215,248	$ 2,582	$ 34,272	$ 31,690	10	$ 158,093	71
72	Current Year Purchases	10,279		506	506	10	506	72
73	Fully Depreciated Assets	548,394				10	548,394	73
74								74
75	TOTALS	$ 773,920	$ 2,582	$ 34,778	$ 32,196		$ 706,993	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from Extended Care Cc	2011	$ 4,933	$ 987	$ 987	$	5	$ 4,933	76
77		Allocated from Extended Care Cl	2011	3,648	581	581		5	349	77
78										78
79										79
80	TOTALS			$ 8,581	$ 1,568	$ 1,568	$		$ 5,282	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)	$ 9,356,951	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 282,854	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 268,704	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (14,150)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,907,159	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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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.	/2013	$
13.	/2014	$
14.	/2015	$

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: $ 1,547 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			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	$		$ 255,578	$		$ 255,578	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			104,608			104,608	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			262,252			262,252	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				282,740		282,740	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					1,570	183,261		184,831	13
14	TOTAL			$		$ 624,008	$ 466,001		$ 1,090,009	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 Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/12 (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	$ 544,230	$ 557,959	1
2	Cash-Patient Deposits	15,521	15,521	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,402,312	2,402,312	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	168,959	168,959	6
7	Other Prepaid Expenses	3,709	3,709	7
8	Accounts Receivable (owners or related parties)	1,546,813	1,321,000	8
9	Other(specify): See Attached Schedule	189,959	189,959	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,871,503	$ 4,659,419	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		7,964,566	14
15	Leasehold Improvements, at Historical Cost	369,736	369,736	15
16	Equipment, at Historical Cost	300,111	731,809	16
17	Accumulated Depreciation (book methods)	(350,860)	(1,792,826)	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		57,162	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 318,987	$ 7,494,165	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,190,490	$ 12,153,584	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,601,588	$ 1,601,588	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	21,053	21,053	28
29	Short-Term Notes Payable	1,308	1,308	29
30	Accrued Salaries Payable	262,104	262,104	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,224	20,224	31
32	Accrued Real Estate Taxes(Sch.IX-B)	152,256	152,256	32
33	Accrued Interest Payable		38,416	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,058,533	$ 2,096,949	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,433,004	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)**	$	$ 7,433,004	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,058,533	$ 9,529,953	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,131,957	$ 2,623,631	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,190,490	$ 12,153,584	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,498,287	1
2	Restatements (describe):		2
3	**Dividends**	(120,000)	3
4	**Prior Year Journal Entries**	(5,244)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,373,043	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	758,914	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)**	$ 758,914	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)**	$ 3,131,957	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 9,434,771	1
2	Discounts and Allowances for all Levels	(3,304,416)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,130,355	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,785,613	6
7	Oxygen	9,220	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,794,833	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	3,288	13
14	Non-Patient Meals	3,895	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	300,227	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	64,538	19
20	Radiology and X-Ray	480	20
21	Other Medical Services	234,452	21
22	Laundry	1,806	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 608,686	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,292	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,292	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,535,166	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,425,334	31
32	Health Care	3,174,000	32
33	General Administration	1,785,550	33
	B. Capital Expense		
34	Ownership	1,006,093	34
	C. Ancillary Expense		
35	Special Cost Centers	1,090,056	35
36	Provider Participation Fee	295,219	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,776,252	40
41	**Income before Income Taxes (line 30 minus line 40)****	758,914	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 758,914	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,096,794	44
45	Private Pay - Net Inpatient Revenue	1,115,616	45
46	Medicare - Net Inpatient Revenue	220,987	46
47	Other-(specify) Hospice	718,437	47
48	Other-(specify) Insurance	(21,479)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,130,355	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	2,116	$ 88,054	$ 41.61	1
2	Assistant Director of Nursing	1,940	1,964	75,207	38.29	2
3	Registered Nurses	20,799	23,234	688,178	29.62	3
4	Licensed Practical Nurses	23,604	26,332	603,368	22.91	4
5	CNAs & Orderlies	72,217	76,875	881,233	11.46	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,335	10,643	183,781	17.27	8
9	Activity Director	1,870	2,124	50,569	23.81	9
10	Activity Assistants	8,077	8,794	79,854	9.08	10
11	Social Service Workers	7,209	7,753	141,124	18.20	11
12	Dietician	1,051	1,068	17,861	16.72	12
13	Food Service Supervisor	2,033	2,223	61,220	27.54	13
14	Head Cook	2,715	3,054	35,291	11.56	14
15	Cook Helpers/Assistants	20,075	22,862	203,280	8.89	15
16	Dishwashers					16
17	Maintenance Workers	6,430	7,059	123,446	17.49	17
18	Housekeepers	15,233	16,026	155,151	9.68	18
19	Laundry					19
20	Administrator	1,999	2,136	94,350	44.17	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,627	7,014	81,347	11.60	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	1,899	2,158	36,854	17.08	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	2,043	2,203	34,496	15.66	33
34	TOTAL (lines 1 - 33)	207,073	225,638	$ 3,634,664 *	$ 16.11	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	345	$ 17,596	01-03	35
36	Medical Director	Monthly	42,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,794	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	4	255	12-03	45
46	Other(specify)				46
47					47
48	See Attached		343	10-03	48
49	TOTAL (lines 35 - 48)	349	$ 67,988		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

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Michael K Garner	Administrator	0	$ 94,350
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 94,350

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
Paycor	Payroll Services	$ 15,787
Pro Payroll	Payroll Services	6,054
eHealth Data Solutions	Data Processing	3,180
See Attached	Legal	6,678
AIS Assessment & Intelligence	MDS Consultant	1,343
Ability Network	Computer Services	1,624
National Datacare Corp.	Resident Fund Processing	1,085
FR&R	Accounting	29,117
Extended Care Consulting	Home Office Expense	289,044
Extended Care Clinical	Home Office Expense	142,368
Personnel Planners	Unemployment Tax Cons.	1,600
See Supplemetal Schedule		4,712
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 502,590

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 101,257
Unemployment Compensation Insurance	105,789
FICA Taxes	270,704
Employee Health Insurance	136,390
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	5,120
Employee Welfare	4,207
Holiday Expense	1,320
TOTAL (agree to Schedule V, line 22, col.8)	$ 624,787

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	138
Health Care Worker Background Check	852
(Indicate # of checks performed 34)	
Patient Background Checks	
Dues & Subscriptions	7,019
Licenses & Dues	1,340
Advertising & Promotions	22,635
See Supplemental Schedule	3,367
Less: Public Relations Expense	( )
Non-allowable advertising	(22,635)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,716

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,213
Extended Care Clinical Allocation	1,367
Extended Care Consulting Allocation	201
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,781

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 Report Period Beginning: 01/01/12 Ending: 12/31/12

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		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Beecher Manor Nursing & Rehab Center, Llc # 0047738 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC $ 6,844**

(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. $ **82,007** 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. $ **295,080**
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. $ Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **3,896**

(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? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **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 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? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.