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.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0048330

Facility Name: Highland Park Nrsg & Rehab

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

County: Lake

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

HFS ID Number:

Date of Initial License for Current Owners: 9/9/2006

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 01/01/13 to 12/31/13 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Cary C. Buxbaum, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	104	Skilled (SNF)	104	37,960	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	104	TOTALS	104	37,960	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,633	747	5,398	8,778	8
9	SNF/PED					9
10	ICF	15,543	5,992	649	22,184	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,176	6,739	6,047	30,962	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.56%

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 09/06/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 09/06/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 104 and days of care provided 5,322

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: 12/31/13 Fiscal Year: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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	285,636	24,624	21,768	332,028		332,028	(13,976)	318,052			1
2	Food Purchase		259,486		259,486		259,486	(1,665)	257,821			2
3	Housekeeping	134,205	14,056		148,261		148,261		148,261			3
4	Laundry	72,766	13,589		86,355		86,355		86,355			4
5	Heat and Other Utilities			131,668	131,668		131,668	(10,419)	121,249			5
6	Maintenance	46,678	21,539	75,267	143,484		143,484	15,084	158,568			6
7	Other (specify):*							1,399	1,399			7
8	**TOTAL General Services**	539,285	333,294	228,703	1,101,282		1,101,282	(9,577)	1,091,705			8
	B. Health Care and Programs											
9	Medical Director			65,750	65,750		65,750		65,750			9
10	Nursing and Medical Records	1,768,473	137,787	84,672	1,990,932		1,990,932	(48,800)	1,942,132			10
10a	Therapy	112,789			112,789		112,789		112,789			10a
11	Activities	103,615	2,632	600	106,847		106,847		106,847			11
12	Social Services	167,449		3,385	170,834		170,834		170,834			12
13	CNA Training											13
14	Program Transportation			4,253	4,253		4,253	1,851	6,104			14
15	Other (specify):*							4,181	4,181			15
16	**TOTAL Health Care and Programs**	2,152,326	140,419	158,660	2,451,405		2,451,405	(42,768)	2,408,637			16
	C. General Administration											
17	Administrative	116,603		25,888	142,491		142,491	11,857	154,348			17
18	Directors Fees											18
19	Professional Services			222,959	222,959		222,959	(149,789)	73,170			19
20	Dues, Fees, Subscriptions & Promotions			77,423	77,423		77,423	(25,496)	51,927			20
21	Clerical & General Office Expenses	94,735		254,491	349,226		349,226	(146,137)	203,089			21
22	Employee Benefits & Payroll Taxes			354,777	354,777		354,777		354,777			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,456	2,456		2,456	622	3,078			24
25	Other Admin. Staff Transportation			8,781	8,781		8,781	3,485	12,266			25
26	Insurance-Prop.Liab.Malpractice			80,558	80,558		80,558	1,158	81,716			26
27	Other (specify):*							19,996	19,996			27
28	**TOTAL General Administration**	211,338		1,027,333	1,238,671		1,238,671	(284,304)	954,367			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,902,949	473,713	1,414,696	4,791,358		4,791,358	(336,649)	4,454,709			29

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

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

Facility Name & ID Number Highland Park Nrsg & Rehab #0048330 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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			144,663	144,663		144,663	549,950	694,613			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			53,359	53,359		53,359	697,677	751,036			32
33	Real Estate Taxes			166,695	166,695		166,695	2,890	169,585			33
34	Rent-Facility & Grounds			1,032,000	1,032,000		1,032,000	(1,032,000)				34
35	Rent-Equipment & Vehicles			9,479	9,479		9,479	3,003	12,482			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,406,196	1,406,196		1,406,196	221,520	1,627,716			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		274,606	663,978	938,584		938,584	(114,378)	824,206			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			173,794	173,794		173,794		173,794			42
43	Other (specify):*			103,044	103,044		103,044	(103,044)	0			43
44	**TOTAL Special Cost Centers**		274,606	940,816	1,215,422		1,215,422	(217,422)	998,000			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,902,949	748,319	3,761,708	7,412,976		7,412,976	(332,550)	7,080,426			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(11,150)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(168,155)	30		9
10	Interest and Other Investment Income	(52,113)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(565)	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	(13,665)	21		18
19	Entertainment	(4,930)	21		19
20	Contributions	(21,035)	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	(184,156)	21		24
25	Fund Raising, Advertising and Promotional				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	(122,384)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (578,152)		$	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)	245,602		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 245,602		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (332,550)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Highland Park Nrsg & Rehab

ID# 0048330

Report Period Beginning: 01/01/13

Ending: 12/31/13

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Advertising/Marketing	$ (49,825)	43	1
2	Promotional Products	(407)	43	2
3	Bank Charges	(8,000)	21	3
4	Theft & Damage Loss	(2,646)	21	4
5	Vending Income	(1,100)	02	5
6	Other Unclassified Income	(270)	21	6
7	Bldg Co. - Bookeeping	(2,000)	19	7
8	Bldg Co. - Amortization	(10,827)	36	8
9	Bldg Co. - Bank Charges	(73)	21	9
10	Bldg Co. - Legal Fees	(4,065)	19	10
11	Bldg Co. - Accounting Fees	(4,825)	19	11
12	Additional R&M	18,793	06	12
13	Annual Report	(250)	20	13
14	Public Relations	(7,500)	43	14
15	Non Allowable Legal	(8,310)	19	15
16	Non Allowable Expense	(36,312)	43	16
17	COPE Dues	(4,767)	20	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**	(122,384)		49

Highland Park Nrsg & Rehab

ID# 0048330

Report Period Beginning: 01/01/13

Ending: 12/31/13

	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	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary				(13,976)								(13,976)	1
2	Food Purchase	(1,665)											(1,665)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(11,150)		731									(10,419)	5
6	Maintenance	18,793		1,282	(4,991)								15,084	6
7	Other (specify):*			109	1,290								1,399	7
8	**TOTAL General Services**	5,978		2,122	(17,677)								(9,577)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records				(48,800)								(48,800)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation				1,851								1,851	14
15	Other (specify):*				4,181								4,181	15
16	**TOTAL Health Care and Programs**				(42,768)								(42,768)	16
	C. General Administration													
17	Administrative			17,356	(5,499)								11,857	17
18	Directors Fees													18
19	Professional Services	(19,200)	10,890	(119,757)	(19,921)	217	(2,018)						(149,789)	19
20	Fees, Subscriptions & Promotions	(26,052)	(1,550)	487	1,607	12							(25,496)	20
21	Clerical & General Office Expenses	(213,740)	73	54,699	12,737	94							(146,137)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			201	421								622	24
25	Other Admin. Staff Transportation			1,872	1,613								3,485	25
26	Insurance-Prop.Liab.Malpractice			961	197								1,158	26
27	Other (specify):*			14,634	5,362								19,996	27
28	**TOTAL General Administration**	(258,992)	9,413	(29,547)	(3,483)	323	(2,018)						(284,304)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(253,014)	9,413	(27,425)	(63,928)	323	(2,018)						(336,649)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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	(168,155)	714,484	1,173		2,448							549,950	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(52,113)	746,532	967		2,291							697,677	32
33	Real Estate Taxes					2,890							2,890	33
34	Rent-Facility & Grounds		(1,020,000)	(3,525)		(8,475)							(1,032,000)	34
35	Rent-Equipment & Vehicles			1,262	1,741								3,003	35
36	Other (specify):*	(10,827)	10,827											36
37	**TOTAL Ownership**	(231,095)	451,843	(123)	1,741	(846)							221,520	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers							(114,378)					(114,378)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(94,044)			(9,000)								(103,044)	43
44	**TOTAL Special Cost Centers**	(94,044)			(9,000)			(114,378)					(217,422)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(578,152)	461,256	(27,548)	(71,187)	(523)	(2,018)	(114,378)					(332,550)	45

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 Pg 6-Supplemental		See Pg 6-Supplemental		See Pg 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	Rent	$ 1,020,000	Highland Park NRC Realty, LLC	100.00%	$	$ (1,020,000)	1
2	V	33	Real Estate Taxes	166,695	Highland Park NRC Realty, LLC	100.00%	166,695		2
3	V	32	Interest	865	Highland Park NRC Realty, LLC	100.00%	135,819	134,954	3
4	V	19	Bookeeping		Highland Park NRC Realty, LLC	100.00%	2,000	2,000	4
5	V	36	Amortization - Loan Fees		Highland Park NRC Realty, LLC	100.00%	10,827	10,827	5
6	V	21	Bank Charges		Highland Park NRC Realty, LLC	100.00%	73	73	6
7	V	30	Depreciation		Highland Park NRC Realty, LLC	100.00%	714,484	714,484	7
8	V	32	Interest - Mortgage		Highland Park NRC Realty, LLC	100.00%	611,578	611,578	8
9	V	19	Legal		Highland Park NRC Realty, LLC	100.00%	4,065	4,065	9
10	V	19	Accounting Fees		Highland Park NRC Realty, LLC	100.00%	4,825	4,825	10
11	V	20	Licenses & Fees	1,550	Highland Park NRC Realty, LLC	100.00%		(1,550)	11
12	V								12
13	V								13
14	Total			$ 1,189,110			$ 1,650,366	$ * 461,256	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	YAM MANAGEMENT, LLC	100.00%	$ 731	$ 731	15
16	V	6	REPAIRS & MAINTENANCE		YAM MANAGEMENT, LLC	100.00%	1,282	1,282	16
17	V	7	EMP. BEN.-GEN. SERV.		YAM MANAGEMENT, LLC	100.00%	109	109	17
18	V	17	ADMINISTRATIVE		YAM MANAGEMENT, LLC	100.00%	17,356	17,356	18
19	V	19	PROFESSIONAL FEES		YAM MANAGEMENT, LLC	100.00%	3,134	3,134	19
20	V	20	FEES, SUBSCRIPTIONS		YAM MANAGEMENT, LLC	100.00%	487	487	20
21	V	21	CLERICAL & GENERAL		YAM MANAGEMENT, LLC	100.00%	54,699	54,699	21
22	V	24	SEMINARS		YAM MANAGEMENT, LLC	100.00%	201	201	22
23	V	25	AUTO AND TRAVEL		YAM MANAGEMENT, LLC	100.00%	1,872	1,872	23
24	V	26	INSURANCE		YAM MANAGEMENT, LLC	100.00%	961	961	24
25	V	27	EMP. BEN.-GEN. ADMIN.		YAM MANAGEMENT, LLC	100.00%	14,634	14,634	25
26	V	30	DEPRECIATION		YAM MANAGEMENT, LLC	100.00%	1,173	1,173	26
27	V	32	INTEREST		YAM MANAGEMENT, LLC	100.00%	967	967	27
28	V	33	REAL ESTATE TAX		YAM MANAGEMENT, LLC	100.00%			28
29	V	34	RENT		YAM MANAGEMENT, LLC	100.00%	8,475	8,475	29
30	V	35	AUTO RENTAL		YAM MANAGEMENT, LLC	100.00%	1,262	1,262	30
31	V								31
32	V								32
33	V								33
34	V								34
35	V	19	BOOKKEEPING FEES	86,891	YAM MANAGEMENT, LLC	100.00%		(86,891)	35
36	V	19	ACCOUNTING	36,000	YAM MANAGEMENT, LLC	100.00%		(36,000)	36
37	V	34	RENT	12,000	YAM MANAGEMENT, LLC	100.00%		(12,000)	37
38	V								38
39	Total			$ 134,891			$ 107,343	$ * (27,548)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY	$	YAM CONSULTING, LLC	100.00%	$ 7,792	$ 7,792	15
16	V	7	EMP. BEN. GEN. SERV.		YAM CONSULTING, LLC	100.00%	1,290	1,290	16
17	V	10	NURSING SALARY		YAM CONSULTING, LLC	100.00%	30,100	30,100	17
18	V	14	PROGRAM TRANSPORTATION		YAM CONSULTING, LLC	100.00%	1,851	1,851	18
19	V	15	EMP. BEN. HEALTHCARE		YAM CONSULTING, LLC	100.00%	4,181	4,181	19
20	V	17	ADMINISTRATIVE		YAM CONSULTING, LLC	100.00%	16,701	16,701	20
21	V	19	PROFESSIONAL FEES		YAM CONSULTING, LLC	100.00%	905	905	21
22	V	20	FEES, SUBSCRIPTIONS		YAM CONSULTING, LLC	100.00%	1,607	1,607	22
23	V	21	CLERICAL & GENERAL		YAM CONSULTING, LLC	100.00%	12,737	12,737	23
24	V	24	SEMINARS		YAM CONSULTING, LLC	100.00%	421	421	24
25	V	25	AUTO AND TRAVEL		YAM CONSULTING, LLC	100.00%	1,613	1,613	25
26	V	27	EMP. BEN.-GEN. ADMIN.		YAM CONSULTING, LLC	100.00%	5,362	5,362	26
27	V	26	INSURANCE		YAM CONSULTING, LLC	100.00%	197	197	27
28	V	35	AUTO RENTAL		YAM CONSULTING, LLC	100.00%	1,741	1,741	28
29	V	6	REPAIRS AND MAINTENANCE SALARY		YAM CONSULTING, LLC	100.00%	3,419	3,419	29
30	V								30
31	V								31
32	V	06	PAINTER	7,810	YAM CONSULTING, LLC	100.00%		(7,810)	32
33	V	01	DIETICIAN CONSULTING	21,768	YAM CONSULTING, LLC	100.00%		(21,768)	33
34	V	10	NURSE CONSULTING	78,900	YAM CONSULTING, LLC	100.00%		(78,900)	34
35	V	17	DIR. OF OPERATIONS CONSULT	22,200	YAM CONSULTING, LLC	100.00%		(22,200)	35
36	V	19	DATA PROCESSING FEES	20,826	YAM CONSULTING, LLC	100.00%		(20,826)	36
37	V	43	MARKETING	9,000	YAM CONSULTING, LLC	100.00%		(9,000)	37
38	V	06	PROJECT MANAGER INCOME	600	YAM CONSULTING, LLC	100.00%		(600)	38
39	Total			$ 161,104			$ 89,917	$ * (71,187)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PROFESSIONAL FEES	$	8131 N. MONTICELLO, LLC	100.00%	$ 217	$ 217	15
16	V	20	DUES & SUBSCRIPTIONS		8131 N. MONTICELLO, LLC		12	12	16
17	V	21	OFFICE EXPENSE		8131 N. MONTICELLO, LLC		94	94	17
18	V	30	DEPRECIATION		8131 N. MONTICELLO, LLC		2,448	2,448	18
19	V	32	INTEREST EXPENSE		8131 N. MONTICELLO, LLC		2,291	2,291	19
20	V	33	REAL ESTATE TAXES		8131 N. MONTICELLO, LLC		2,890	2,890	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V	34	RENT	8,475	8131 N. MONTICELLO, LLC			(8,475)	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			$ 8,475			$ 7,952	$ * (523)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	$ 15,520	ProPay HR LLC	100.00%	$ 13,502	$ (2,018)	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			$ 15,520			$ 13,502	$ * (2,018)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 Services	$ 714,862	Renewal Rehab	100.00%	$ 600,484	$ (114,378)	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			$ 714,862			$ 600,484	$ * (114,378)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	1219 LIMITED PARTNERSHIP	7.500%	BERKSHIRE NURSING & REHAB CENTER,LLC	FOREST PARK	HIGHLAND PARK NRC REALTY	SKOKIE	BUILDING CO.	1
2	257 LIMITED PARTNERSHIP	7.500%	CONCORD NURSING AND REHABILITATION CENTER,LLC	OAK LAWN	YAM MANAGEMENT	SKOKIE	MANAGEMENT CO.	2
3	42170 LIMITED PARTNERSHIP	7.500%	DOLTON NURSING & REHAB,LLC	DOLTON	YAM CONSULTING	SKOKIE	CONSULTING CO.	3
4	BARRY ROSENBLUM	2.500%	EVANSTON NURSING & REHAB CENTER, LLC	EVANSTON	8131 N. MONTICELLO	SKOKIE	HOME OFFICE, BUILDIN	4
5	DAVID KLEINER	3.750%	EXCEPTIONAL CARE, LLC	BURBANK	RENEWAL REHAB	SKOKIE	THERAPY CO.	5
6	DENNIS RUBEN	3.500%	INTERNATIONAL NURSING & REHAB CENTER,LLC	CHICAGO	PROPAY	EVANSTON	PAYROLL SERVICES	6
7	GARY BIDER	3.750%	LITCHFIELD CARE CENTER,LLC	LITCHFIELD	ROOSEVELT RISK MANAGEME	SKOKIE	CAPTIVE INSURANCE	7
8	JOYCE RUBEN	3.500%	NORTH CHURCH NURSING & REHAB,LLC	JACKSONVILLE				8
9	JOEL MEYSTEL	4.000%	PLAZA NURSING AND REHAB CENTER,LLC	MIDLOTHIAN				9
10	MARLEE ASSOCIATES. LLC	4.250%	PLUM GROVE NURSING AND REHAB,LLC	PALATINE				10
11	MICHAEL ROSEN	2.000%	RIVIERA CARE CENTER,LLC	CHICAGO HEIGHTS				11
12	MOSHE EPSTEIN	0.750%	SPRINGFIELD CARE CENTER,LLC	SPRINGFIELD				12
13	RACHEL CHAVIN	4.750%	THE ARBORS AT MICHIGAN CITY	MICHIGAN CITY, IN				13
14	REBECCA LAFER	3.000%	THE COPPERAS HOLLOW	CALDWELL, TX				14
15	SERENA ESFORMES	2.500%	ISLAND CITY REHAB CENTER	WILMINGTON				15
16	DECLARATION OF TRUST OF YOSEF MEYSTEL	36.250%	LINCOLN REHAB	DECATUR				16
17	ZACHARY RUBEN	1.500%	RIVERWOOD REHAB	EAST MOLINE				17
18	LAURA DAVIDOWITZ REVOCABLE TRUST	1.500%	RIVER CROSSING REHAB	GALESBURG				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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Meystel	Relative	Administrative	0%	See Attached	1.9	4.75%	Mgmt. Fees	$ 3,688	17-03	1
2	Jay Meystel	Relative	Administrative	0%	See Attached	0.9	2.25%	Alloc. Salary	2,842	17-07	2
3	Joel Meystel	Owner	Administrative	4.00%	See Attached	0.9	4.50%	Alloc. Salary	1,167	17-07	3
4	Cynthia Meystel	Relative	Administrative	0%	See Attached	0.2	6.06%	Alloc. Salary	856	17-07	4
5	Moshe Meystel	Relative	Asst. Admin	0%	See Attached	3.1	100%	Alloc. Salary	4,038	17-01	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	$ 12,591		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: YAM MANAGEMENT, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. BED DAYS	806,222	20	$ 15,532	$	37,960	$ 731	1
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	806,222	20	27,235	10,706	37,960	1,282	2
3	7	EMP. BEN.-GEN. SERV.	AVAIL. BED DAYS	806,222	20	2,325		37,960	109	3
4	17	ADMINISTRATIVE	AVAIL. BED DAYS	806,222	20	368,628	368,628	37,960	17,356	4
5	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	66,554		37,960	3,134	5
6	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	10,341		37,960	487	6
7	21	CLERICAL & GENERAL	AVAIL. BED DAYS	806,222	20	1,161,730	1,062,779	37,960	54,699	7
8	24	SEMINARS	AVAIL. BED DAYS	806,222	20	4,271		37,960	201	8
9	25	AUTO AND TRAVEL	AVAIL. BED DAYS	806,222	20	39,751		37,960	1,872	9
10	26	INSURANCE	AVAIL. BED DAYS	806,222	20	20,417		37,960	961	10
11	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	806,222	20	310,817		37,960	14,634	11
12	30	DEPRECIATION	AVAIL. BED DAYS	806,222	20	24,916		37,960	1,173	12
13	32	INTEREST	AVAIL. BED DAYS	806,222	20	20,530		37,960	967	13
14	33	REAL ESTATE TAX	AVAIL. BED DAYS	806,222	20	-		37,960		14
15	34	RENT	AVAIL. BED DAYS	806,222	20	180,000		37,960	8,475	15
16	35	AUTO RENTAL	AVAIL. BED DAYS	806,222	20	26,797		37,960	1,262	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,279,844	$ 1,442,113		$ 107,343	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: YAM CONSULTING, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY	AVAIL. BED DAYS	806,222	20	$ 165,484	$ 152,992	37,960	$ 7,792	1
2	7	EMP. BEN. GEN. SERV.	AVAIL. BED DAYS	806,222	20	27,395		37,960	1,290	2
3	10	NURSING SALARY	AVAIL. BED DAYS	806,222	20	639,288	639,288	37,960	30,100	3
4	14	PROGRAM TRANSPORTATIO	AVAIL. BED DAYS	806,222	20	39,307		37,960	1,851	4
5	15	EMP. BEN. HEALTHCARE	AVAIL. BED DAYS	806,222	20	88,801		37,960	4,181	5
6	17	ADMINISTRATIVE	AVAIL. BED DAYS	806,222	20	354,711	354,711	37,960	16,701	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	19,212		37,960	905	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	34,122		37,960	1,607	8
9	21	CLERICAL & GENERAL	AVAIL. BED DAYS	806,222	20	270,517	258,772	37,960	12,737	9
10	24	SEMINARS	AVAIL. BED DAYS	806,222	20	8,935		37,960	421	10
11	25	AUTO AND TRAVEL	AVAIL. BED DAYS	806,222	20	34,250		37,960	1,613	11
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	806,222	20	113,873		37,960	5,362	12
13	26	INSURANCE	AVAIL. BED DAYS	806,222	20	4,192		37,960	197	13
14	35	AUTO RENTAL	AVAIL. BED DAYS	806,222	20	36,968		37,960	1,741	14
15	6	REPAIRS AND MAINTENANCE	AVAIL. BED DAYS	806,222	20	72,622	72,622	37,960	3,419	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,909,677	$ 1,478,385		$ 89,917	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: 8131 N. MONTICELLO, LLC
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	AVAIL. BED DAYS	806,222	20	$ 4,605	$	37,960	$ 217	1
2	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	806,222	20	250		37,960	12	2
3	21	OFFICE EXPENSE	AVAIL. BED DAYS	806,222	20	2,000		37,960	94	3
4	30	DEPRECIATION	AVAIL. BED DAYS	806,222	20	51,991		37,960	2,448	4
5	32	INTEREST EXPENSE	AVAIL. BED DAYS	806,222	20	48,653		37,960	2,291	5
6	33	REAL ESTATE TAXES	AVAIL. BED DAYS	806,222	20	61,377		37,960	2,890	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					$ 168,876	$		$ 7,952	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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: ProPay HR LLC
Street Address: 2201 W. Main St
City / State / Zip Code: Evanston, IL 60202
Phone Number: (847) 905-3268
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	19	Payroll Services	Direct			$	$		$ 13,502	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					$	$		$ 13,502	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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: Renewal Rehab
Street Address: 8131 N. MONTICELLO
City / State / Zip Code: SKOKIE, ILLINOIS 60076
Phone Number: (847) 673-6767
Fax Number: (847) 673-6768

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy Services	Direct			$	$		$ 600,484	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					$	$		$ 600,484	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Lake Forest Bank & Trust		X	Mortgage			$	$ 9,280,000			$ 611,578	1
2	Lake Forest Bank & Trust		X	Loan Payable				1,012,196			135,819	2
3												3
4												4
5												5
	Working Capital											
6	Lake Forest Bank & Trust		X	Line of Credit				1,033,523			51,912	6
7												7
8												8
9	TOTAL Facility Related						$	$ 11,325,719			$ 799,309	9
	B. Non-Facility Related*											
10	Interest Income		X								(52,113)	10
11	Insurance Interest		X								1,447	11
12	Interest Income - Bldg Co.		X								(865)	12
13	See Supplemental Schedule										3,258	13
14	TOTAL Non-Facility Related						$	$			$ (48,273)	14
15	TOTALS (line 9+line14)						$	$ 11,325,719			$ 751,036	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 Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15	Allocated 8131 N. Monticello	X					$	$			$ 2,291	15
16	Allocated YAM Mgmt	X									967	16
17												17
18												18
19												19
20	TOTAL Non-Facility Related										3,258	20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 55,432	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.)		$ 113,953	2
3. Under or (over) accrual (line 2 minus line 1).		$ 58,521	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 111,063	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.		$ 169,584	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2008	48,603	8
	2009	47,529	9
	2010	49,195	10
	2011	55,432	11
	2012	111,063	12

2013 Accrual = 2012 Taxes Paid

Allocation from 8131 N. Monticello: $2,890

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Park Nrsg & Rehab COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2012 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 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-15-427-002	Long Term Care Property	$ 111,063.23	$ 111,063.23
2.	10-23-325-045-0000	Home Office Allocation	$ 70,066.20	$ 2,889.87
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 181,129.43	$ 113,953.10

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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Park Nrsg & Rehab COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048330

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$

4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2006	$ 627,000	1
2	Allocated 8131 N. Monticello			4,190	2
3	TOTALS			$ 631,190	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	104		2007	1961	$ 3,407,107	$ 714,484	35	$ 97,346	$ (617,138)	$ 686,966	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2007	104,937		20	10,379	10,379	67,071	9
10	Various			2008	26,276		20	1,919	1,919	23,339	10
11	Various			2009	22,285		20	2,421	2,421	10,227	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		9,501,814			475,091	475,091	1,476,439	67
68	Related Party Allocations (Pages 12H & 12I)		52,386	2,678		1,921	(757)	6,211	68
69	Financial Statement Depreciation			144,663			(144,663)		69
70	TOTAL (lines 4 thru 69)		$ 13,114,805	$ 861,825		$ 589,077	$ (272,748)	$ 2,270,253	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 13,114,805	$ 861,825		$ 589,077	$ (272,748)	$ 2,270,253	1
2	Annunciator - East Entrance	2010	2,505		20	251	251	981	2
3	Innovative Process - Two Lite Slider	2010	8,368		20	837	837	3,138	3
4	Usa Cable And Satelite	2010	12,500		20	2,500	2,500	8,958	4
5	Usa Satellite - Fire Alarm, Nurse Call, Phone, Door Systems	2010	35,000		20	7,000	7,000	24,500	5
6	Dgtell - Nortel Key Service, Analog Station Module, Inv#1763	2010	9,124		20	912	912	3,117	6
7	Keypad Entry	2010	3,342		20	334	334	1,142	7
8	Architectural (Sas#1560)	2010	3,286		20	329	329	1,068	8
9	Architectural Svcs (Sas#1510)	2010	4,050		20	405	405	1,350	9
10	3 Rooms To Nurse Call System	2010	3,025		20	605	605	1,966	10
11	Install 162 Nurse Call Stations	2010	8,395		20	1,679	1,679	5,877	11
12	Duro-Last Roofing System	2010	13,478		20	1,348	1,348	4,268	12
13	4 Bathrooms - Wall, Floor Tiles, Fixtures, Plumbing, Electrical	2010	18,000		20	1,800	1,800	5,550	13
14	Fire Alarm System (Convergint Contract)	2010	10,000		20	1,000	1,000	3,250	14
15	Laundry Exhaust Pipe	2010	4,600		20	920	920	2,837	15
16	Fire Alarm System (Convergint Contract)	2010	46,320		20	2,316	2,316	7,527	16
17	Pegasus - Custom Cabinets Built Into Wall	2010	25,200		20	1,260	1,260	3,885	17
18	Nurse Call System (Convergint Contract)	2010	51,400		20	2,570	2,570	8,353	18
19	Walk-In Combo Freezer/Cooler Installed In Basement Dining Roo	2011	26,500		20	1,325	1,325	3,754	19
20	Custom Cabinets Built In And Secured To Wall	2011	25,200		20	1,260	1,260	3,675	20
21	Duro-Last Roofing System	2011	27,577		20	1,379	1,379	3,907	21
22	Low Voltage Systems	2011	99,000		20	4,950	4,950	14,025	22
23	Architects	2011	3,598		20	180	180	510	23
24	Bathroom Fixtures, Flooring, Lighting	2011	18,800		20	940	940	2,272	24
25	Storm Sewer System Updates	2011	9,000		20	450	450	1,125	25
26	Remove Curb & Gutters	2011	3,700		20	185	185	401	26
27	Counter, Wallcovering	2012	4,356		20	436	436	835	27
28	Landscaping	2012	5,200		20	347	347	520	28
29	Dining Room Repairs	2012	4,501		20	450	450	750	29
30	Mechanical Screens	2012	8,500		20	1,700	1,700	3,400	30
31	Steel Railings	2013	3,630		20	726	726	726	31
32	Grading Of Park Area	2013	12,000		20	800	800	800	32
33	Security System	2013	4,460		20	743	743	743	33
34	TOTAL (lines 1 thru 33)		$ 13,629,420	$ 861,825		$ 631,013	$ (230,812)	$ 2,395,462	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 13,629,420	$ 861,825		$ 631,013	$ (230,812)	$ 2,395,462	1
2	Lobby Side Panels, Dining Rm Walls, Resident Rms Bathroom She	2013	18,521		20	926	926	926	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 13,647,941	$ 861,825		$ 631,939	$ (229,886)	$ 2,396,388	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 13,647,941	$ 861,825		$ 631,939	$ (229,886)	$ 2,396,388	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)		$ 13,647,941	$ 861,825		$ 631,939	$ (229,886)	$ 2,396,388	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 13,647,941	$ 861,825		$ 631,939	$ (229,886)	$ 2,396,388	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)		$ 13,647,941	$ 861,825		$ 631,939	$ (229,886)	$ 2,396,388	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Chandalier, Wallcovering, Flooring, Tile, Handrails	2010	190,983		20	9,549	9,549	38,197	9
10	Walls, Repair Cracks, Floor Prep	2010	5,634		20	282	282	1,127	10
11	Flooring, Chandalier, Cove Base	2010	90,707		20	4,535	4,535	18,141	11
12	Blinds, Ramp, Flooring, Cornice, Painting	2010	113,000		20	5,650	5,650	22,600	12
13	VCT & Cove Base, Flooring, Cabinetry, Painting	2010	270,481		20	13,524	13,524	54,096	13
14	Elevator Floor, Granite Wall Caps, Floor Prep, Window Treatmen	2010	20,443		20	1,022	1,022	4,089	14
15	Porcelain Tile, Wallcovering, Custom Reception Desk	2010	18,851		20	943	943	3,770	15
16	Sink Cabinet, Flooring	2010	7,862		20	393	393	1,572	16
17	Flooring, Wallcovering, Cove Base, Handrails, Room Signage	2010	101,919		20	5,096	5,096	20,384	17
18	Handrails, VCT, Flooring, Cubicle Tracks/Curtains, Painting	2010	203,450		20	10,173	10,173	40,690	18
19	Vinyl Cove Base, Corner Guards	2011	1,850		20	92	92	277	19
20	Corner Guards, VCT, Flooring, Signage	2011	44,933		20	2,247	2,247	6,740	20
21	Flooring, Bathroom Mirrors, Window Treatments, Cubicle Track	2011	53,302		20	2,665	2,665	7,995	21
22	Wall Sconces	2011	2,391		20	120	120	359	22
23	Additional Construction Costs	2011	81,620		20	4,081	4,081	12,243	23
24	General Construction on Building	2011	7,849,388		20	392,469	392,469	1,177,408	24
25	SAS Architect Fees	2011	445,000		20	22,250	22,250	66,750	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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
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30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$ 9,501,814	$		$ 475,091	$ 475,091	$ 1,476,439	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information		$	$		$	$	$	1
2	Buildings:								2
3	Allocated 8131 N. Monticello	2010	32,560	968	20	835	(133)	2,887	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated 8131 N. Monticello	2010	14,585	1,459	20	729	(730)	2,580	9
10	Allocated 8131 N. Monticello	2013	2,537	21	20	127	106	127	10
11									11
12	Allocated YAM Mangement	2010	1,551	155	20	155		508	12
13	Allocated YAM Mangement	2012	979	65	20	65		99	13
14	Allocated YAM Mangement	2013	174	10	20	10		10	14
15									15
16									16
17									17
18									18
19									19
20									20
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32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 52,386	$ 2,678		$ 1,921	$ (757)	$ 6,211	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	$ 448,988	$ 492	$ 54,229	$ 53,737	10	$ 192,132	71
72	Current Year Purchases	5,733	109	432	323	10	432	72
73	Fully Depreciated Assets	78,300				10	78,300	73
74								74
75	TOTALS	$ 533,021	$ 601	$ 54,661	$ 54,060		$ 270,864	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2009 GMC Savana	2009	$ 46,762	$	$ 7,671	$ 7,671	5	$ 40,050	76
77		Allocated from YAM Manageme	2013	1,601	341	341		5	805	77
78										78
79										79
80	TOTALS			$ 48,363	$ 341	$ 8,012	$ 7,671		$ 40,855	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 14,860,515	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 862,767	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 694,612	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (168,155)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,708,107	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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.	/2014	$
13.	/2015	$
14.	/2016	$

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: $ 9,479 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	Allocated from YAM Management		$	$ 1,262	17
18	Allocated from YAM Consulting			1,741	18
19					19
20					20
21	TOTAL		$	$ 3,003	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 284,179	$		$ 284,179	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			29,141			29,141	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			349,994			349,994	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				246,320		246,320	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					664	28,286		28,950	13
14	TOTAL			$		$ 663,978	$ 274,606		$ 938,584	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (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	$ 48,383	$ 61,161	1
2	Cash-Patient Deposits	34,403	34,403	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,635,758	1,635,758	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	95,857	95,857	6
7	Other Prepaid Expenses	4,297	4,297	7
8	Accounts Receivable (owners or related parties)	1,230,311	1,280,311	8
9	Other(specify): See Attached Schedule	107,280	473,845	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,156,289	$ 3,585,632	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		627,000	13
14	Buildings, at Historical Cost		3,407,107	14
15	Leasehold Improvements, at Historical Cost	794,117	9,092,611	15
16	Equipment, at Historical Cost	456,794	2,505,417	16
17	Accumulated Depreciation (book methods)	(558,918)	(3,001,230)	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):		14,436	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 691,993	$ 12,645,341	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,848,282	$ 16,230,973	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 742,245	$ 742,246	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	32,552	32,552	28
29	Short-Term Notes Payable	1,033,523	1,033,523	29
30	Accrued Salaries Payable	308,580	308,580	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,607	10,607	31
32	Accrued Real Estate Taxes(Sch.IX-B)	111,063	111,063	32
33	Accrued Interest Payable	4,024	73,527	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	41,915	2,085,569	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,284,509	$ 4,397,667	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		10,292,196	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 10,292,196	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,284,509	$ 14,689,863	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,563,773	$ 1,541,110	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,848,282	$ 16,230,973	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 823,145	1
2	Restatements (describe):		2
3	**Rounding**	8	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 823,153	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(259,380)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	1,000,000	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)**	$ 740,620	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,563,773	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	$ 7,267,916	1
2	Discounts and Allowances for all Levels	(2,346,219)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,921,697	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,936,535	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,936,535	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	209,977	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	24,292	19
20	Radiology and X-Ray	4,510	20
21	Other Medical Services	3,101	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 241,880	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	52,113	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 52,113	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	1,371	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,371	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,153,596	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,101,282	31
32	Health Care	2,451,405	32
33	General Administration	1,238,671	33
	B. Capital Expense		
34	Ownership	1,406,196	34
	C. Ancillary Expense		
35	Special Cost Centers	1,041,628	35
36	Provider Participation Fee	173,794	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,412,976	40
41	**Income before Income Taxes (line 30 minus line 40)****	(259,380)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (259,380)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,518,964	44
45	Private Pay - Net Inpatient Revenue	1,476,936	45
46	Medicare - Net Inpatient Revenue	834,535	46
47	Other-(specify) Insurance	91,262	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,921,697	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 Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	1,707	1,845	$ 83,387	$ 45.20	1
2	Assistant Director of Nursing	1,904	2,048	71,885	35.10	2
3	Registered Nurses	14,763	15,616	543,899	34.83	3
4	Licensed Practical Nurses	11,029	11,642	307,439	26.41	4
5	CNAs & Orderlies	52,033	55,615	731,165	13.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,761	6,449	112,789	17.49	8
9	Activity Director	1,912	2,080	45,733	21.99	9
10	Activity Assistants	5,262	5,457	57,882	10.61	10
11	Social Service Workers	6,465	6,694	167,449	25.01	11
12	Dietician					12
13	Food Service Supervisor	2,032	2,120	57,925	27.32	13
14	Head Cook	5,102	5,359	80,302	14.98	14
15	Cook Helpers/Assistants	14,741	15,221	147,409	9.68	15
16	Dishwashers					16
17	Maintenance Workers	1,760	2,080	46,678	22.44	17
18	Housekeepers	11,425	12,608	134,205	10.64	18
19	Laundry	5,153	6,094	72,766	11.94	19
20	Administrator	2,118	2,171	96,984	44.67	20
21	Assistant Administrator	1,016	1,040	19,619	18.86	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,625	8,192	94,735	11.56	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,051	2,147	30,698	14.30	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	153,859	164,478	$ 2,902,949 *	$ 17.65	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	396	$ 21,768	01-03	35
36	Medical Director	Monthly	65,750	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	132 Days	78,900	10-03	38
39	Pharmacist Consultant	Monthly	5,772	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	Monthly	600	11-03	44
45	Social Service Consultant	62	3,385	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	457	$ 176,175		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

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Heather Levine	Administrator	0	$ 96,984
Nosson Factor	Asst Admin	0	15,581
Moshe Meystel Dec - Current	Asst Admin	0	4,038
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 116,603

B. Administrative - Other

Description	Amount
YAM Administrative Consultant	$ 22,200
Management Fees - Yosef Meystel	3,688
TOTAL (agree to Schedule V, line 17, col. 3)	$ 25,888
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 15,075
YAM Management	Accounting	36,000
YAM Management	Bookeeping	86,891
YAM Consulting	Data Processing	20,826
Pro Payroll Solutions, LLC	Payroll Processing	15,520
American Data	Data Processing	3,050
Galaxy Hosted Software	Clinical Software	12,488
National Data Corporation	Financial Software	1,260
Wescom Solutions	E.H.R. Software	3,826
Medifax-EDI	Data Processing	564
E-Health Data Solutions	MDS Software	1,855
See Supplemental Schedule		25,603
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 222,958

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 27,067
Unemployment Compensation Insurance	18,804
FICA Taxes	216,769
Employee Health Insurance	82,486
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension Fund	7,668
401K Expense	748
Other Employee Benefits	1,235
TOTAL (agree to Schedule V, line 22, col.8)	$ 354,777

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	17,307
Health Care Worker Background Check	
(Indicate # of checks performed 283)	2,828
Patient Background Checks	
Dues & Subscriptions	27,230
Licenses & Permits	466
Allocated From 8131 N. Monticello	12
Allocated From YAM Consulting	1,607
See Supplemental Schedule	487
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 51,927

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,457
Allocated From YAM Consulting	421
Allocated From YAM Management	201
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,079

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 Highland Park Nrsg & Rehab # 0048330 Report Period Beginning: 01/01/13 Ending: 12/31/13

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **ICLTC: $14,446**

(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. $ **28,053** 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. $ **173,794**
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? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% Ln 14**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

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