FOR BHF USE

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

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

I. IDPH License ID Number: 0051144

Facility Name: Oak Lawn Respiratory & Rehab

Address: 9525 South Mayfield (Number) Oak Lawn (City) 60453 (Zip Code)

County: Cook

Telephone Number: (708)636-7000 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: 9/1/10

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: Alan Sorscher **Telephone Number:** (708)449-1900
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 1/1/13 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) Alan Sorscher
(Title) CFO

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	75	Skilled (SNF)	75	27,450	1
2		Skilled Pediatric (SNF/PED)			2
3	68	Intermediate (ICF)	68	24,888	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	143	TOTALS	143	52,338	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	14,733	42	2,936	17,711	8
9	SNF/PED					9
10	ICF	13,600	38		13,638	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	28,333	80	2,936	31,349	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.90%

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

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

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

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 9/1/2010

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 54 and days of care provided 2,936

Medicare Intermediary NATIONAL GOVERNMENT SERVICES

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[x]	[ ]	[ ]

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

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

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 Ending: 12/31/13

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	196,252	16,620	10,267	223,139		223,139	(2,730)	220,409			1
2	Food Purchase		141,157		141,157		141,157	107	141,264			2
3	Housekeeping	153,074	28,699		181,773		181,773		181,773			3
4	Laundry	60,157	22,871		83,028		83,028		83,028			4
5	Heat and Other Utilities			171,947	171,947		171,947	1,166	173,113			5
6	Maintenance	42,671	20,140	38,882	101,693		101,693	3,418	105,111			6
7	Other (specify):*											7
8	TOTAL General Services	452,154	229,487	221,096	902,737		902,737	1,961	904,698			8
	B. Health Care and Programs											
9	Medical Director			24,000	24,000		24,000		24,000			9
10	Nursing and Medical Records	2,714,651	887,030	29,369	3,631,050		3,631,050	1,602	3,632,652			10
10a	Therapy			380,556	380,556		380,556		380,556			10a
11	Activities	66,261	8,692		74,953		74,953		74,953			11
12	Social Services	37,674		3,960	41,634		41,634		41,634			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Pharmacy Consultant			9,855	9,855		9,855		9,855			15
16	TOTAL Health Care and Programs	2,818,586	895,722	447,740	4,162,048		4,162,048	1,602	4,163,650			16
	C. General Administration											
17	Administrative	71,904			71,904		71,904		71,904			17
18	Directors Fees											18
19	Professional Services			246,068	246,068		246,068	(148,984)	97,084			19
20	Dues, Fees, Subscriptions & Promotions			21,537	21,537		21,537	(1,479)	20,058			20
21	Clerical & General Office Expenses	152,961	70,889	24,096	247,946		247,946	(41,638)	206,308			21
22	Employee Benefits & Payroll Taxes			799,139	799,139		799,139	19,353	818,492			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,752	8,752		8,752	2,278	11,030			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			216,457	216,457		216,457	384	216,841			26
27	Other (specify):*											27
28	TOTAL General Administration	224,865	70,889	1,316,049	1,611,803		1,611,803	(170,086)	1,441,717			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,495,605	1,196,098	1,984,885	6,676,588		6,676,588	(166,523)	6,510,065			29

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab #0051144 Report Period Beginning: 1/1/13 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			412,012	412,012		412,012	93,028	505,040			30
31	Amortization of Pre-Op. & Org.			33,336	33,336		33,336		33,336			31
32	Interest			477,914	477,914		477,914	149	478,063			32
33	Real Estate Taxes			253,106	253,106		253,106		253,106			33
34	Rent-Facility & Grounds			1,083,048	1,083,048		1,083,048	(1,076,441)	6,607			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,259,416	2,259,416		2,259,416	(983,264)	1,276,152			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		277,073		277,073		277,073		277,073			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			250,511	250,511		250,511		250,511			42
43	Other (specify):* **Bad Debt**			69,074	69,074		69,074	(69,074)				43
44	**TOTAL Special Cost Centers**		277,073	319,585	596,658		596,658	(69,074)	527,584			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,495,605	1,473,171	4,563,886	9,532,662		9,532,662	(1,218,861)	8,313,801			45

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	93,028	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(1,479)	20		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(69,074)	43		24
25	Fund Raising, Advertising and Promotional	(13,385)	21		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	(1,166,810)	various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,157,720)		$	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)	(61,141)	various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (61,141)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,218,861)		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.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS **Page 5A**

Oak Lawn Respiratory & Rehab

ID# **0051144**

Report Period Beginning: **1/1/13**

Ending: **12/31/13**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Other Income	$ (83,762)	21	1
2	Related Rent	(1,083,048)	34	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
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34				34
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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**	(1,166,810)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Oak Lawn Respiratory & Rehab **#** 0051144 **Report Period Beginning:** 1/1/13 **Ending:** 12/31/13

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	(2,730)	0	0	0	0	0	0	0	0	0	(2,730)	1
2	Food Purchase	0	107	0	0	0	0	0	0	0	0	0	107	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	1,166	0	0	0	0	0	0	0	0	0	1,166	5
6	Maintenance	0	3,418	0	0	0	0	0	0	0	0	0	3,418	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	1,961	0	0	0	0	0	0	0	0	0	1,961	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	1,602	0	0	0	0	0	0	0	0	0	1,602	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	1,602	0	0	0	0	0	0	0	0	0	1,602	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(148,984)	0	0	0	0	0	0	0	0	0	(148,984)	19
20	Fees, Subscriptions & Promotions	(1,479)	0	0	0	0	0	0	0	0	0	0	(1,479)	20
21	Clerical & General Office Expenses	(97,147)	55,509	0	0	0	0	0	0	0	0	0	(41,638)	21
22	Employee Benefits & Payroll Taxes	0	19,353	0	0	0	0	0	0	0	0	0	19,353	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	2,278	0	0	0	0	0	0	0	0	0	2,278	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	384	0	0	0	0	0	0	0	0	0	384	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(98,626)	(71,460)	0	0	0	0	0	0	0	0	0	(170,086)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(98,626)	(67,897)	0	0	0	0	0	0	0	0	0	(166,523)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Oak Lawn Respiratory & Rehab **#** 0051144 **Report Period Beginning:** 1/1/13 **Ending:** 12/31/13

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	93,028	0	0	0	0	0	0	0	0	0	0	93,028	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	149	0	0	0	0	0	0	0	0	0	149	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1,083,048)	6,607	0	0	0	0	0	0	0	0	0	(1,076,441)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(990,020)	6,756	0	0	0	0	0	0	0	0	0	(983,264)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(69,074)	0	0	0	0	0	0	0	0	0	0	(69,074)	43
44	TOTAL Special Cost Centers	(69,074)	0	0	0	0	0	0	0	0	0	0	(69,074)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,157,720)	(61,141)	0	0	0	0	0	0	0	0	0	(1,218,861)	45

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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
Moishe Gubin	30			Infinity Healthcare	Hillsided, IL	Management Co
Michael Blisko	30					
A&F Realty	20					
Rosie Schwartz	20					

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	1	DIETARY	$ 10,267	INFINITY HEALTHCARE MANAGEMENT		$ 7,537	$ (2,730)	1
2	V	6	MAINTENANCE		INFINITY HEALTHCARE MANAGEMENT		3,418	3,418	2
3	V	10	NURSING	24,194	INFINITY HEALTHCARE MANAGEMENT		25,796	1,602	3
4	V	21	OFFICE EXPENSE	39,554	INFINITY HEALTHCARE MANAGEMENT		95,063	55,509	4
5	V	19	PROFESSIONAL SERVICES	149,810	INFINITY HEALTHCARE MANAGEMENT		826	(148,984)	5
6	V	22	EMPLOYEE BENEFITS	862	INFINITY HEALTHCARE MANAGEMENT		20,215	19,353	6
7	V	2	FOOD	(107)	INFINITY HEALTHCARE MANAGEMENT			107	7
8	V	5	UTILITIES		INFINITY HEALTHCARE MANAGEMENT		1,166	1,166	8
9	V	24	AUTO/TRAVEL	179	INFINITY HEALTHCARE MANAGEMENT		2,457	2,278	9
10	V	26	INSURANCE		INFINITY HEALTHCARE MANAGEMENT		384	384	10
11	V	34	FACILITY/GROUNDS		INFINITY HEALTHCARE MANAGEMENT		6,607	6,607	11
12	V	32	INTEREST		INFINITY HEALTHCARE MANAGEMENT		149	149	12
13	V								13
14	Total			$ 224,759			$ 163,618	$ * (61,141)	14

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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
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29								29
30								30

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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									$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	Bank Leumi		x	mortgage	$29,708.00	12/20/12	$ 4,500,000	$ 4,368,722	12/20/15	5.0000	$ 225,098	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Capital One		x	working capital	none	8/31/12	10,000,000	2,816,854	8/31/15	various	130,606	6
7	Infinity Funding	x		working capital	none	various	various	2,335,729	various	various	122,210	7
8												8
9	TOTAL Facility Related				$29,708.00		$ 14,500,000	$ 9,521,305			$ 477,914	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 14,500,000	$ 9,521,305			$ 477,914	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** none **Line #** _____

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

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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.**	$ 1	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.)		$ 253,105	2
3. Under or (over) accrual (line 2 minus line 1).		$ 253,104	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 2	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.		$ 253,106	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008		8
2009		9
2010	236,607	10
2011	271,403	11
2012	253,105	12

	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Oak Lawn Respiratory & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051144

CONTACT PERSON REGARDING THIS REPORT Alan Sorscher

TELEPHONE (708)-449-1900 FAX #: ( )

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.	24-28-201-007-0000	NURSING HOME	$ 253,105.46	$ 253,105.46
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 253,105.46	$ 253,105.46

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 X _____ 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.

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 Ending: 12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,070 B. General Construction Type: Exterior BRICK Frame _____ Number of Stories 3

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. [ ] (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).

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

1. Total Amount Incurred: 500,000 2. Number of Years Over Which it is Being Amortized: 15

3. Current Period Amortization: 33,336 4. Dates Incurred: 9/1/10

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	NURSING HOME		2010	$ 100,000	1
2					2
3	TOTALS			$ 100,000	3

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	143		2010	1960	$ 2,000,000	$ 51,288	39	$ 51,282	$ (6)	$ 136,764	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Painting			9/15/2010	1,981	51	39	51		174	9
10	Drywall			8/27/2010	1,500	38	39	38		131	10
11	Roofing			9/21/2010	40,500	1,038	39	1,038		3,548	11
12	Signs			9/20/2010	3,102	80	39	80		272	12
13	Windows			9/20/2010	16,500	423	39	423		1,446	13
14	Walls, Wallpaper, Flooring, Doors			10/13/2010	88,500	2,270	39	2,269	(1)	7,753	14
15	Signs			9/20/2010	6,298	161	39	161		552	15
16	Windows			10/7/2010	50,630	1,299	39	1,298	(1)	4,435	16
17	Concrete and Asphalt for driveway			9/14/2010	38,000	974	39	974		3,329	17
18	Concrete and Asphalt for driveway			10/18/2010	17,490	448	39	448		1,532	18
19	Air conditioner			4/25/2011	753	19	39	19		58	19
20	Chair mats			4/28/2011	346	9	39	9		27	20
21	Fire alarm system			1/28/2011	16,210	416	39	416		1,247	21
22	Drywall			3/7/2011	1,696	43	39	43		130	22
23	Electrical Outlets			6/22/2011	3,200	82	39	82		246	23
24	Subpanel in 2nd floor med room			7/26/2011	3,500	90	39	90		269	24
25	remove & install new shingle roof			12/1/2010	20,490	525	39	525		1,576	25
26	Mirrors, Vanity Lights, Ceiling Painting			1/7/2011	45,280	1,160	39	1,161	1	3,483	26
27	Signage permit for mirros, vanitity, etc.			11/22/2010	450	12	39	12		35	27
28	Window permit for mirrors, vanity, etc.			11/22/2010	900	23	39	23		69	28
29	Air conditioner			1/16/2011	3,620	93	39	93		278	29
30	Tables and Chairs			12/14/2010	5,525	142	39	142		425	30
31	Mirrors, Vanity Lights, Ceiling Painting			12/16/2010	67,919	1,741	39	1,742	1	5,225	31
32	Aluminum and glass store front, wiring, sidewalk, sprinkler			12/16/2010	39,750	1,019	39	1,019		3,058	32
33	Sprinkler system			3/16/2011	9,500	244	39	244		731	33
34	Shower Door Frame			3/15/2011	550	14	39	14		42	34
35	Granite shelf			3/16/2011	300	8	39	8		23	35
36				3/16/2011	650	17	39	17		50	36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	Profile cove base	3/16/2011	$ 1,350	$ 35	39	$ 35	$	$ 104	37
38	Laminate column covers	3/16/2011	945	24	39	24		73	38
39	Drywall for spinkler pipe enclosure	3/16/2011	500	13	39	13		38	39
40	Hallway & Shower room walls, tiles, wander board, lighting, grab l	1/7/2011	66,717	1,710	39	1,711	1	5,132	40
41	build new closet	1/17/2011	1,100	28	39	28		85	41
42	Plumbing for lobby bathroom	1/17/2011	1,600	41	39	41		123	42
43	Drywall and insulation for dining room & hallway	3/16/2011	5,344	137	39	137		411	43
44	Granite countertop and wood front	3/16/2011	8,500	218	39	218		654	44
45	Profile cove base	6/22/2011	1,350	35	39	35		104	45
46	Bathroom doors and frames	6/22/2011	1,200	31	39	31		92	46
47	Bathroom doors and frames	6/22/2011	1,200	31	39	31		92	47
48	Office walls, rewiring, lighting, doors	6/17/2011	3,900	100	39	100		300	48
49	Door and frame	6/17/2011	1,450	37	39	37		112	49
50	Bulletin boards	7/20/2011	1,256	32	39	32		97	50
51	Foundation, tiles, exit signs, lighting	8/12/2011	8,160	209	39	209		628	51
52	Shower room plumbing, drain, door, drywall	8/12/2011	2,050	53	39	53		158	52
53	Room repair for canopy, steel column, wood cover	8/12/2011	11,450	294	39	294		881	53
54	Elevator new valve (Maxton UC 4)	3/22/2011	3,650	94	39	94		281	54
55	Fire dampers and smoke detectors	3/24/2011	2,125	54	39	54		163	55
56	Fire dampers and smoke detectors	3/9/2011	2,125	54	39	54		163	56
57	Plumbing	4/4/2011	2,800	72	39	72		215	57
58	Lights	4/28/2011	3,165	81	39	81		243	58
59	Ejector pumps and control panel	5/22/2011	1,385	36	39	36		107	59
60	Replace ventor motor on stove	11/30/2012	2,318	59	39	59		119	60
61	Ceiling tiles	9/1/2012	1,833	47	39	47		94	61
62	Fire sprinkler for elevator pit and hallway	6/15/2012	4,100	105	39	105		210	62
63	Painting of resident rooms	2/1/2012	1,920	49	39	49		98	63
64	Painting of resident rooms	3/1/2012	7,600	195	39	195		390	64
65	Painting of resident rooms	4/1/2012	10,950	282	39	281	(1)	561	65
66	Painting of resident rooms	5/1/2012	4,300	110	39	110		221	66
67	Painting of resident rooms	6/1/2012	3,350	86	39	86		172	67
68	Painting of resident rooms	7/1/2012	5,200	133	39	133		267	68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,660,032	$ 68,212		$ 68,206	$ (6)	$ 189,296	70

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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		$ 2,660,032	$ 68,212		$ 68,206	$ (6)	$ 189,296	1
2	Priming/Sanding/painting on 1st floor	2/7/2013	4,599	59	39	108	49	59	2
3	Laminate walls panels - 1st floor nurse station	7/20/2013	1,850	24	39	20	(4)	24	3
4	Shutters	8/26/2013	1,900	24	39	16	(8)	24	4
5	Cement Board panels - exterior columns	11/7/2013	1,500	19	39	6	(13)	19	5
6	Drywall	3/19/2013	1,421	18	39	27	9	18	6
7	Air ducts - 1st floor	5/7/2013	2,895	37	39	49	12	37	7
8	Air ducts - 2nd floor	6/5/2013	3,250	42	39	49	7	42	8
9	Bathroom exhaust - 2nd floor	11/7/2013	4,467	57	39	19	(38)	57	9
10	Fire dampers / exhaust - 1st floor	11/7/2013	7,850	101	39	34	(67)	101	10
11	Outlets - 2nd flor	4/11/2013	7,800	100	39	133	33	100	11
12	Outlets - 1st floor	6/24/2013	2,750	35	39	35	0	35	12
13	Outlets - basement	7/30/2013	4,680	60	39	50	(10)	60	13
14	Ceiling - basement	11/24/2013	1,315	17	39	3	(14)	17	14
15	Electrical switches	12/22/2013	1,755	22	39	4	(18)	22	15
16	Ceiling patch	12/22/2013	1,860	24	39	4	(20)	24	16
17	Electrical wiring - nurse stations	7/1/2013	11,200	144	39	144	(0)	144	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,721,124	$ 68,995		$ 68,907	$ (88)	$ 190,079	34

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	$ 2,151,416	$ 295,438	$ 428,736	$ 133,298	5	$ 862,908	71
72	Current Year Purchases	86,622	47,579	7,397	(40,182)	5	47,579	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 2,238,038	$ 343,017	$ 436,133	$ 93,116		$ 910,487	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 5,059,162	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 412,012	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 505,040	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 93,028	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,100,566	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 Ending: 12/31/13

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: NOT APPLICABLE
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: $ _____ Description: _____
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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.

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	10a-3	hrs	$		$ 157,312	$		$ 157,312	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs			87,840			87,840	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs			135,404			135,404	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				265,260		265,260	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): AMBULANCE	39-2					163		163	12
13	Other (specify): RADIOLOGY/LAB	39-2					11,650		11,650	13
14	TOTAL			$		$ 380,556	$ 277,073		$ 657,629	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.

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	$ (37,059)	$ 62,454	1
2	Cash-Patient Deposits	(8,510)	(8,510)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,734,601	3,734,601	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	404,717	404,717	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,093,749	$ 4,193,262	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		100,000	13
14	Buildings, at Historical Cost		2,000,000	14
15	Leasehold Improvements, at Historical Cost	721,124	721,124	15
16	Equipment, at Historical Cost	231,677	2,231,677	16
17	Accumulated Depreciation (book methods)	(249,505)	(1,100,566)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		500,000	20
21	Restricted Funds		(88,894)	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 703,296	$ 4,363,341	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,797,045	$ 8,556,603	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 918,521	$ 918,521	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	387,658	387,658	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	working capital	2,816,854	2,816,854	36
37	working capital	2,335,729	2,335,729	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 6,458,762	$ 6,458,762	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		4,368,722	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)**	$	$ 4,368,722	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 6,458,762	$ 10,827,484	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,661,717)	$ (2,270,881)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,797,045	$ 8,556,603	48

*(See instructions.)

Facility Name & ID Number Oak Lawn Respiratory & Rehab **#** 0051144 **Report Period Beginning:** 1/1/13 **Ending:** 12/31/13

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,106,747)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,106,747)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(356,985)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Related Party Property Co. net income**	(197,985)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (554,970)	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)**	$ (1,661,717)	24 *

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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	$ 7,901,371	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,901,371	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	107,496	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 107,496	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Vending,Miscellaneous**	83,762	28
28a	**Related Party Property Co. income**	1,083,048	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,166,810	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,175,677	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	902,737	31
32	Health Care	4,162,048	32
33	General Administration	1,611,803	33
	B. Capital Expense		
34	Ownership	2,259,416	34
	C. Ancillary Expense		
35	Special Cost Centers	277,073	35
36	Provider Participation Fee	250,511	36
	D. Other Expenses (specify):		
37	**bad debt exp**	69,074	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,532,662	40
41	**Income before Income Taxes (line 30 minus line 40)****	(356,985)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (356,985)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,337,673	44
45	Private Pay - Net Inpatient Revenue	30,795	45
46	Medicare - Net Inpatient Revenue	1,494,746	46
47	Other-(specify) **Commercial insurance**	38,157	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,901,371	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.**

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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	2,064	2,153	$ 94,912	$ 44.08	1
2	Assistant Director of Nursing	1,635	1,794	63,459	35.37	2
3	Registered Nurses	7,614	8,324	248,705	29.88	3
4	Licensed Practical Nurses	37,243	40,242	1,063,628	26.43	4
5	CNAs & Orderlies	61,129	67,333	732,983	10.89	5
6	CNA Trainees					6
7	Licensed Therapist	19,643	22,118	510,964	23.10	7
8	Rehab/Therapy Aides					8
9	Activity Director	4,681	5,017	66,261	13.21	9
10	Activity Assistants					10
11	Social Service Workers	1,984	2,135	37,674	17.65	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,488	18,014	196,252	10.89	15
16	Dishwashers					16
17	Maintenance Workers	1,984	2,168	42,671	19.68	17
18	Housekeepers	12,302	13,434	153,074	11.39	18
19	Laundry	5,496	6,053	60,157	9.94	19
20	Administrator	1,550	1,711	71,904	42.02	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,663	9,527	129,931	13.64	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,646	1,858	23,030	12.40	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	184,122	201,881	$ 3,495,605 *	$ 17.32	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	205	$ 10,267	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	587	29,369	10-3	38
39	Pharmacist Consultant	197	9,855	15-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	79	3,960	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,069	$ 53,451		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

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
debra patty	admin		$ 11,329
chaim dubovick	admin		60,575
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 71,904

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
BRADLEY & ASSOCIATES	ACCOUNTING	$ 9,791
JOHNSON,GOLDBERG,BROWN	ACCOUNTING	2,500
INFINITY HEALTHCARE MGT	MANAGEMENT CO	152,535
MTS CONSULTING	PROFESSIONAL FEES	3,115
stirs	consulting	47,500
various	consulting	17,500
various	legal	15,005
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 247,946

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 176,572
Unemployment Compensation Insurance	168,368
FICA Taxes	295,073
Employee Health Insurance	126,234
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
pension expense	13,087
employee expenses	34,344
uniforms	4,814
TOTAL (agree to Schedule V, line 22, col.8)	$ 818,492

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	$ 3,980
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks	
illinois council	13,390
allscripts	806
village of oak lawn	1,634
various	248
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 20,058

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
auto allowance	6,638
mileage	707
Seminar Expense	
seminars	3,055
education	630
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 11,030

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Oak Lawn Respiratory & Rehab # 0051144 Report Period Beginning: 1/1/13 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. **ILLINOIS COUNCIL**

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

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **5 YEARS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **33,599** Line **10-2**

(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. $ **250,511**
This amount is to be recorded on line 42 of Schedule V.

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

(13) Have costs for all supplies and services which are of the type that can be billed 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. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **0%**
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 out of Schedule V? **YES**

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