

Facility Name & ID Number Lee Manor

0024356 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	262	Skilled (SNF)	262	95,630	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	262	TOTALS	262	95,630	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	62,351	13,598	9,784	85,733	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	62,351	13,598	9,784	85,733	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.65%

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 06/29/1979

J. Was the facility purchased or leased after January 1, 1978?

YES Date N/A NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 262 and days of care provided 8,369

Medicare Intermediary Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	455,397	130,264	14,654	600,315		600,315	600,315		1	
2	Food Purchase		501,096		501,096		501,096	501,096		2	
3	Housekeeping	439,006	58,824	48,116	545,946		545,946	545,946		3	
4	Laundry	99,291	49,619		148,910		148,910	148,910		4	
5	Heat and Other Utilities			251,764	251,764		251,764	251,764		5	
6	Maintenance	137,319	46,325	180,444	364,088		364,088	364,088		6	
7	Other (specify):*									7	
8	TOTAL General Services	1,131,013	786,128	494,978	2,412,119		2,412,119	2,412,119		8	
	B. Health Care and Programs										
9	Medical Director			43,000	43,000		43,000	43,000		9	
10	Nursing and Medical Records	5,599,676	406,008	48,852	6,054,536		6,054,536	6,054,536		10	
10a	Therapy	848,870	15,555	88,890	953,315		953,315	953,315		10a	
11	Activities	103,310	52,425	3,233	158,968		158,968	158,968		11	
12	Social Services	132,198		2,722	134,920		134,920	134,920		12	
13	CNA Training									13	
14	Program Transportation			12,415	12,415		12,415	12,415		14	
15	Other (specify):*									15	
16	TOTAL Health Care and Programs	6,684,054	473,988	199,112	7,357,154		7,357,154	7,357,154		16	
	C. General Administration										
17	Administrative	143,735		509,826	653,561		653,561	(268,786)	384,775	17	
18	Directors Fees									18	
19	Professional Services			242,002	242,002		242,002	(5,106)	236,896	19	
20	Dues, Fees, Subscriptions & Promotions			95,207	95,207		95,207	(14,023)	81,184	20	
21	Clerical & General Office Expenses	480,360	57,503	45,345	583,208		583,208	(2,883)	580,325	21	
22	Employee Benefits & Payroll Taxes			1,484,418	1,484,418		1,484,418		1,484,418	22	
23	Inservice Training & Education			12,981	12,981		12,981		12,981	23	
24	Travel and Seminar			6,973	6,973		6,973		6,973	24	
25	Other Admin. Staff Transportation			26,783	26,783		26,783		26,783	25	
26	Insurance-Prop.Liab.Malpractice			379,745	379,745		379,745	88,437	468,182	26	
27	Other (specify):*									27	
28	TOTAL General Administration	624,095	57,503	2,803,280	3,484,878		3,484,878	(202,361)	3,282,517	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,439,162	1,317,619	3,497,370	13,254,151		13,254,151	(202,361)	13,051,790	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 Lee Manor

#0024356

Report Period Beginning: 01/01/2014 Ending:

12/31/2014

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			120,687	120,687		120,687	261,854	382,541			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			25,661	25,661		25,661	411,108	436,769			32
33	Real Estate Taxes							995,887	995,887			33
34	Rent-Facility & Grounds			2,706,000	2,706,000		2,706,000	(2,700,000)	6,000			34
35	Rent-Equipment & Vehicles			42,715	42,715		42,715		42,715			35
36	Other (specify):*											36
37	TOTAL Ownership			2,895,063	2,895,063		2,895,063	(1,031,151)	1,863,912			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		404,179		404,179		404,179		404,179			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			610,383	610,383		610,383		610,383			42
43	Other (specify):* Non-Allowable Co			925,589	925,589		925,589	(925,589)				43
44	TOTAL Special Cost Centers		404,179	1,535,972	1,940,151		1,940,151	(925,589)	1,014,562			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,439,162	1,721,798	7,928,405	18,089,365		18,089,365	(2,159,101)	15,930,264			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 Lee Manor

0024356

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	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	3,906	30		9
10	Interest and Other Investment Income	(1,267)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,650)	43		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	(1,760)	43		18
19	Entertainment	(26,889)	43		19
20	Contributions	(10,705)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(637,449)	43		24
25	Fund Raising, Advertising and Promotional	(129,972)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(30,022)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Sch 5A	(378,530)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,214,338)		\$	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	2	
		Amount	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)	(944,763)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (944,763)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,159,101)		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	2	3	4	
		Yes	No	Amount	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		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

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Schedule 5A

Schedule 5A

VI. ADJUSTMENT DETAIL

NON-ALLOWABLE EXPENSES

LINE 29 - Other

Description	Amount	Schedule V Reference
To disallow non-allowable dues	(682)	20
To disallow X-Ray expense	(16,930)	43
To disallow Lab expense	(3,746)	43
To disallow Resident Personal Items	(7,619)	43
To disallow Lost Items	(1,540)	43
To disallow non-allowable Physicians Services	(35,000)	43
To offset Other Income against Office Expenses	(3,473)	21
To disallow out of period Legal Fees	(5,106)	19
To disallow Consolidated Billing	(22,307)	43
To disallow Management Fees	(268,786)	17
To disallow COPE Dues	<u>(13,341)</u>	
Total	<u><u>(378,530)</u></u>	

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	590	0	0	0	0	0	0	0	0	0	590	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	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	88,437	0	0	0	0	0	0	0	0	0	88,437	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	0	89,027	0	0	0	0	0	0	0	0	0	89,027	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	0	89,027	0	0	0	0	0	0	0	0	0	89,027	29

STATE OF ILLINOIS

Facility Name & ID Number Lee Manor# 0024356

Report Period Beginning:

01/01/2014 Ending:

Summary B

12/31/2014

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

	Capital Expense	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)	
	D. Ownership													
30	Depreciation	3,906	257,948	0	0	0	0	0	0	0	0	0	261,854	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,267)	412,375	0	0	0	0	0	0	0	0	0	411,108	32
33	Real Estate Taxes	0	995,887	0	0	0	0	0	0	0	0	0	995,887	33
34	Rent-Facility & Grounds	0	(2,700,000)	0	0	0	0	0	0	0	0	0	(2,700,000)	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	2,639	(1,033,790)	0	0	0	0	0	0	0	0	0	(1,031,151)	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):*	(808,425)	0	0	0	0	0	0	0	0	0	0	(808,425)	43
44	TOTAL Special Cost Centers	(808,425)	0	0	0	0	0	0	0	0	0	0	(808,425)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(805,786)	(944,763)	0	0	0	0	0	0	0	0	0	(1,750,549)	45

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
Chester Plodzien	10					
Eva Dimas Family LP	90					
		See Schedule 6A		Seneca Building Limited Partnership	Des Plaines	Lessor

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)	
1	V	19 Professional Fees	\$	Seneca Building Limited Partnership	100.00%	\$	\$	1
2	V	21 Bank Charges		Seneca Building Limited Partnership	100.00%	590	590	2
3	V	26 Mortgage Insurance		Seneca Building Limited Partnership	100.00%	69,487	69,487	3
4	V	26 Property Insurance		Seneca Building Limited Partnership	100.00%	18,950	18,950	4
5	V	30 Depreciation		Seneca Building Limited Partnership	100.00%	257,948	257,948	5
6	V	32 Loan Amortization		Seneca Building Limited Partnership	100.00%	6,690	6,690	6
7	V	32 Interest		Seneca Building Limited Partnership	100.00%	405,925	405,925	7
8	V	32 Interest	240	Seneca Building Limited Partnership	100.00%		(240)	8
9	V	33 Real Estate Taxes		Seneca Building Limited Partnership	100.00%	984,163	984,163	9
10	V	33 Real Estate Taxes - Appeal		Seneca Building Limited Partnership	100.00%	11,724	11,724	10
11	V	34 Rent Facility & Grounds	2,700,000	Seneca Building Limited Partnership	100.00%		(2,700,000)	11
12	V							12
13	V							13
14	Total		\$ 2,700,240			\$ 1,755,477	\$ * (944,763)	14

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

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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V	N/A						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		\$			\$	0	\$ *

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

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Schedule 6A

Page 6, Schedule VII, Part A: Related Nursing Home

<u>Name</u>	<u>City</u>
Butterfield Health Care II, Inc. - Meadowbrook Manor	Naperville
Butterfield Health Care, Inc. - Meadowbrook Manor	Bolingbrook
Butterfield Health Care of LaGrange, Inc.	LaGrange

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chester Plodzien	Owner / Officer	Administrative	10.00	0	40	100.00	Mgmt. Fee	\$ 42,000	17(3)	1
2	Chris Vangel	Administrative	Administrative	0.00	100,155	8	20.00	Mgmt. Fee	48,240	17(3)	2
3	Nick Vangel	Administrative	Administrative	0.00	51,582	8	20.00	Mgmt. Fee	50,400	17(3)	3
4	Dorothy Vangel	Administrative	Administrative	78.00	0	8	20.00	Mgmt. Fee	50,400	17(3)	4
5	Katherine Hocuk	Administrative	Administrative	0.00	16,103	8	20.00	Mgmt. Fee	50,000	17(3)	5
6	Mark Hocuk	Asst. Administrator	Administrative	0.00	42,935	40	100.00	Salary	54,771	17(1)	6
7	Emy Plodzien	DON	Nursing	0.00	0	40	100.00	Salary	90,692	10(1)	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 386,503		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 Lee Manor

0024356 Report Period Beginning: 01/01/2014 Ending: 2/31/2014

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

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

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

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

Lee Manor

0024356

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	Name of Lender	2		3	4	5	6		8	9	10	11						
		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	First Merit - First Bank		X	Mortgage	\$70,810.00	6/15/09	\$ 10,800,000	\$ 12,730,485	06/15/39	0.6100	\$ 405,925	1						
2												2						
3												3						
4	First Merit - First Bank		X	Amortization of mortgage costs							6,690	4						
5												5						
Working Capital																		
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000	511,000	05/30/2018	Variable	10,650	6						
7	West Suburban Bank		X	Working Capital	\$4,119.00	01/25/06	600,000	125,581	02/01/2017	0.0668	7,296	7						
8	See Page 9A						511,577	132,298			7,715	8						
9	TOTAL Facility Related				\$74,929.00		\$ 13,911,577	\$ 13,499,364			\$ 438,276	9						
B. Non-Facility Related*																		
10										Interest Income Offset	(1,267)	10						
11												11						
12												12						
13										Real Estate Entity Interest Income	(240)	13						
14	TOTAL Non-Facility Related						\$	\$			\$ (1,507)	14						
15	TOTALS (line 9+line14)						\$ 13,911,577	\$ 13,499,364			\$ 436,769	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 69,487 Line # 26

* 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 Lee Manor # 0024356 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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**		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																				
2																				
3																				
4									9,419											
5																				
6	Omnicare Note		X	Pay off Accounts Payable	\$8,449.00	12/01/10	447,709	98,692	12/1/2015	0.0500	7,497									
7			X	Van Purchase	\$784.89	10/06/11	33,848	4,752	9/7/2015	0.0000	0									
8			X	Bus Purchase	\$681.64	10/29/14	30,000	28,854	10/30/2018	0.0425	218									
9	TOTAL Facility Related				\$9,915.53		\$ 511,557	\$ 132,298			\$ 17,134									
B. Non-Facility Related*																				
10											0									
11																				
12																				
13																				
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ 0									
15	TOTALS (line 9+line14)						\$ 511,557	\$ 132,298			\$ 17,134									

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.		\$	<u>502,147</u>	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.)		\$	<u>814,517</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>312,370</u>	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>730,000</u>	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.)		\$	<u>11,724</u>	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 \$ <u>58,207</u> For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	<u>(58,207)</u>	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>995,887</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>421,859</u>	8	FOR BHF USE ONLY	
	2010	<u>450,569</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ 13
	2011	<u>456,491</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2012	<u>478,299</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2013	<u>814,516</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<u>Based on prior years' tax bills.</u>					
<u>Real Estate Tax Payments</u>					
<u>2013 \$814,516.52 X 1.05 =855241.80- possible refund \$-125,000= 730,241.80</u>					
<u>Use= 730,000</u>					

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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lee Manor COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0024356
 CONTACT PERSON REGARDING THIS REPORT Zeny Engracia
 TELEPHONE (847) 635-4000 FAX #: (847) 635-5016

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-20-400-033-0000</u>	<u>Seneca Nursing Home</u>	\$ <u>814,516.52</u>	\$ <u>814,516.52</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>814,516.52</u></u>	\$ <u><u>814,516.52</u></u>

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 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 106,300 B. General Construction Type: Exterior Frame Number of Stories

C. Does the Operating Entity? (a) Own the Facility (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? (a) Own the Equipment (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).

N/A

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

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

Nature of Costs: N/A
 (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	<u>Facility</u>	<u>110,000</u>	<u>1977</u>	<u>\$ 273,400</u>	1
2					2
3	TOTALS	110,000		\$ 273,400	3

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	252		1979	1979	\$ 4,087,968	\$	40	\$ 102,999	\$ 102,999	\$ 3,550,387	4
5			1979	1979	337,653		40	8,441	8,441	299,118	5
6	10		1985	1985	226,649		40	6,475	6,475	191,013	6
7											7
8											8
	Improvement Type**										
9	Improvements		1979		6,000		N/A				9
10	Audit Adjustment		1979		2,779		40	69	69	2,456	10
11	Audit Adjustment		1981		90,599		40	2,265	2,265	37,617	11
12	Improvements		1988		8,536		31.5	271	271	7,069	12
13	Improvements		1989		7,785		31.5	62	62	7,785	13
14	Improvements		1989		9,621		15			9,621	14
15	Improvements		1991		18,843		15			18,843	15
16	Improvements		1992		61,618		20			61,618	16
17	Improvements Adjusted to equal Capoitai Rate Audi		1993		4,500		20			4,500	17
18	Improvements		1993		36,719		40	917	917	19,257	18
19	Improvements		1994		16,738		40	418	418	8,569	19
20	Improvements Adjusted to equal Capoitai Rate Audi		1994		7,133		40			7,133	20
21	Improvements Adjusted to equal Capoitai Rate Audi		1995		6,055		40			6,055	21
22	Improvements		1995		87,711		40	2,156	2,156	42,060	22
23	Brick work		1996		3,040		20	152	152	2,812	23
24	Roof Replacement		1996		1,465		20	73	73	1,351	24
25	FACIA, Overhang Renovation		1996		75,200		39	1,902	1,902	45,200	25
26	Hot Water heater		1996		16,084		39	417	417	7,712	26
27	Insulation		1997		38,770		39	994	994	17,395	27
28	Roofing		1997		5,875		39	150	150	2,625	28
29	Refurbishing of hallways and patient rooms		1997		59,595		20	2,980	2,980	52,379	29
30	Tile		1997		20,696		20	1,035	1,035	18,192	30
31	Electrical improvements		1997		4,112		20	206	206	3,621	31
32	Plumbing Improvements		1997		3,773		20	188	188	3,305	32
33	Basement remodeling		1998		13,578		20	679	679	11,203	33
34	smoke dampers		1998		2,235		20	112	112	1,848	34
35	Circulating pump		1998		2,630		20	132	132	2,178	35
36	Fire alarm system		1998		4,715		20	236	236	3,894	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 Lee Manor

0024356

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Compressor	1998	\$ 7,653	\$	20	\$ 382	\$ 382	\$ 6,303	37
38	Boiler Valve	1998	3,233		20	162	162	2,673	38
39	Window Glazing	1998	2,566		20	128	128	2,112	39
40	Landscaping	1998	977		20	48	48	792	40
41	Patio Brick	1998	2,590		20	130	130	2,145	41
42	Ceiling Tiles	1998	2,233		20	112	112	2,693	42
43	Window Treatments	1998	2,470		20	124	124	2,046	43
44	Sliding Doors	1999	854		20	43	43	666	44
45	Air Conditioning improvements	1999	685		20	34	34	527	45
46	Code Alert Wandering System	1999	511		20	26	26	403	46
47	Elevator upgrade	1999	50,000		20	2,500	2,500	38,750	47
48	Roof Improvements	1999	3,567		20	178	178	2,756	48
49	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	15,141	49
50	Elevators	2000	20,000		39	513	513	7,589	50
51	hallway renovation-Labor	2000	9,048		39	232	232	3,393	51
52	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	2,721	52
53	Painting- labor	2000	2,859		39	73	73	1,062	53
54	Compressor Deleted	2000							54
55	windows	2000	91,557		39	2,348	2,348	33,166	55
56	Automatic Doors	2000	1,985		39	51	51	754	56
57	Painting - Labor	2000	11,630		39	298	298	4,284	57
58	Furnace Room Improvements	2001	3,259		39	84	84	1,158	58
59	Third floor remodeling	2001	72,480		39	1,858	1,858	24,614	59
60	fourth floor remodeling	2001	64,481		39	1,653	1,653	21,557	60
61	water heater, wallpaper & tile Delete								61
62	remodeling	2001	5,768		39	148	148	2,017	62
63	Window Systems	2001	8,059		39	207	207	2,889	63
64	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	100,960	64
65	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	56,187	65
66	Building Signs	2002	1,449		39	37	37	455	66
67	Beauty Parlor	2002	681		39	17	17	206	67
68	Alarm	2002	893		39	23	23	288	68
69	Door Ennunciator	2002	1,944		39	50	50	627	69
70	TOTAL (lines 4 thru 69)		\$ 6,212,223	\$		\$ 159,406	\$ 159,406	\$ 4,787,750	70

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

Facility Name & ID Number Lee Manor

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,212,223	\$		\$ 159,406	\$ 159,406	\$ 4,787,750	1
2	2nd Floor Renovation	2003	87,417		39	2,241	2,241	24,842	2
3	Exterior Rehab - Dryvit	2003	23,197		39	595	595	6,596	3
4	Exterior Rehab - Dryvit	2003	36,728		39	942	942	10,442	4
5	Fuel Tank	2003	16,616		39	426	426	4,722	5
6	Alarm System	2003	35,000		39	897	897	9,944	6
7	Kitchen Repairs	2003	2,005		39	51	51	791	7
8	Parking lot repairs	2003	2,155		39	55	55	528	8
9	Door Hardware	2003	1,354		39	35	35	399	9
10	Carpet for offices	2003	1,468		39	38	38	420	10
11	Landscaping	2003	6,386		39	164	164	1,818	11
12	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	454	12
13	Grab bars	2003	1,102		39	28	28	310	13
14	Water Heater & Storage Tanks	2003	13,634		39	350	350	3,880	14
15	Landscaping	2004	11,953		15	797	797	8,191	15
16	Dialysis room	2004	3,188		27.5	116	116	1,217	16
17	Air handler	2004	8,529		27.5	310	310	3,255	17
18	Back entrance renovation	2004	4,104		27.5	149	149	1,565	18
19	Building face resurfacing	2004	47,218		27.5	1,717	1,717	18,029	19
20	Chimney inducer	2004	32,366		27.5	1,177	1,177	12,358	20
21	Dialysis room	2004	13,645		27.5	496	496	5,208	21
22	Floor renovation	2004	78,376		27.5	2,850	2,850	29,925	22
23	Tunner cleaning	2004	1,260		27.5	46	46	483	23
24	Refuse disposal	2004	5,012		27.5	182	182	1,911	24
25	Roofing	2004	14,500		27.5	527	527	5,534	25
26	Security System	2004	59,500		27.5	2,164	2,164	22,722	26
27	Water heater & storage tank	2004	20,208		27.5	735	735	7,717	27
28	Painting	2004	3,510		27.5	128	128	1,344	28
29	Pump	2004	4,922		27.5	179	179	1,879	29
30	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	23,078	30
31	Compressor	2006	13,495		27.5	490	490	4,165	31
32	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	5,168	32
33	Chiller Capital Audit reduce total by 10,900	2007	88,100		15	5,873	5,873	44,048	33
34	TOTAL (lines 1 thru 33)		\$ 6,942,141	\$		\$ 186,528	\$ 186,528	\$ 5,050,693	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,942,141	\$		\$ 186,528	\$ 186,528	\$ 5,050,693	1
2	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	910	2
3	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	108,350	3
4	Landscaping - Patio	2009	26,289		20	1,314	1,314	7,227	4
5	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		27.5	12,277	12,277	67,524	5
6	Sprinkler System	2010	17,840		27.5	649	649	2,921	6
7	Resident Rooms Carpeting	2010	12,649		5	2,530	2,530	11,385	7
8	Nursing Home Roof	2010	164,704		27.5	5,989	5,989	26,951	8
9	Remodeling the Nursing Station	2010	8,802		27.5	320	320	1,440	9
10	Repairs to the facilities Exterior Wall	2010	61,080		27.5	2,221	2,221	9,994	10
11	Remodeling to the Bathrooms	2010	104,830		27.5	3,812	3,812	17,154	11
12	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		27.5	3,917	3,917	17,626	12
13	Remodeling of the Lounge (Club Room)	2010	61,118		27.5	2,222	2,222	9,999	13
14	Landscaping - Patio	2010	4,062		27.5	148	148	666	14
15	Fire Place Damper and Access Doore	2010	5,550		27.5	202	202	908	15
16	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		27.5	845	845	3,803	16
17	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		27.5	840	840	3,360	17
18	drywall								18
19	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		27.5	1,575	1,575	6,300	19
20	Plumbing								20
21	Replacing the ceiling tiles in bulding	2011	8,053		27.5	293	293	1,172	21
22	Remodeling the 2nd floor hallways with new tile	2011	5,158		27.5	188	188	752	22
23	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		27.5	5,666	5,666	22,664	23
24	Blacktop work in front of the facility	2011	16,946		27.5	616	616	2,464	24
25	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		27.5	5,250	5,250	21,000	25
26	wiring,tiles, drywall								26
27	Improvements to the facility exterior wall	2011	75,491		27.5	2,745	2,745	10,980	27
28	Building improvemts -carpeting, wiring, doors	2011	4,364		27.5	159	159	636	28
29	The 2nd floor Addition	2012	33,736		27.5	1,227	1,227	3,067	29
30	Remodeling to the the Shower Areas	2012	50,390		27.5	1,832	1,832	4,580	30
31	the EIFS System over Elevators	2012	89,825		27.5	3,266	3,266	8,165	31
32	Ceiling Titles	2012	6,227		27.5	226	226	565	32
33	Second Floor Rooms Remodeling	2012	8,371		27.5	304	304	760	33
34	TOTAL (lines 1 thru 33)		\$ 9,087,370	\$		\$ 267,001	\$ 267,001	\$ 5,424,016	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,087,370	\$		\$ 267,001	\$ 267,001	\$ 5,424,016	1
2	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		27.5	713	713	1,782	2
3	First Floor Dining Room Carpet	2012	14,459		27.5	526	526	1,315	3
4	Remodeling to the Nursing Station	2012	13,625		27.5	495	495	1,238	4
5	Remodeling to the Nursing Station	2012	100,644		27.5	3,660	3,660	9,150	5
6	Signs for the Patients Rooms	2012	4,130		27.5	150	150	375	6
7	Bathroom Remodeling in the Basement	2012	3,089		27.5	112	112	280	7
8	Room Remodeling	2012	20,313		27.5	739	739	1,847	8
9	Install Fire Damper	2012	74,645		27.5	2,714	2,714	6,785	9
10	Compressor in the Kitchen	2012	7,324		27.5	266	266	665	10
11	Sealing Coating	2012	2,200		27.5	80	80	200	11
12	Replacement of Fogged Windows	2012	4,490		27.5	163	163	408	12
13	Masonry work to Building	2012	43,000		27.5	1,564	1,564	3,910	13
14	2nd Floor remodeling to Bookkeeping & Therapy Rooms	2013	199,483		27.5	7,254	7,254	10,521	14
15	Remodeling to thre 2nd floor Bathroom	2013	11,044		27.5	402	402	602	15
16	Upgrade the Sprinkler System	2013	13,935		27.5	507	507	760	16
17	Etectrical work in the Boiler Room	2013	4,559		27.5	166	166	249	17
18	Chiller Repairs	2013	125,701		27.5	4,571	4,571	6,856	18
19	Remodeling to the Fire Dampers	2013	42,683		27.5	1,552	1,552	2,328	19
20	Repairs Transformer	2013	18,519		27.5	673	673	1,010	20
21	First Floor Dining Room - Electrical, Tile, Paint etc	2013	182,195		27.5	6,625	6,625	9,938	21
22	Administrative Office Remodeling	2013	10,387		27.5	378	378	567	22
23	Parking Lot Resurface and Stripe	2013	64,000		15	4,267	4,267	6,400	23
24	Dinning Room Remodel -2nd and 5th Floor Electrical work	2014	84,428		27.5	1,535	1,535	1,535	24
25	Paint, Drywall, Design fees								25
26	Chiller Repairs -vendor Paragon	2014	5,350		27.5	97	97	97	26
27	Flooring for rooms on 3rd and 4th Floor Century Tile, Labor and Materials	2014	81,129		27.5	1,475	1,475	1,475	27
28									28
29	Resident Rooms Remodels - Built in Cabinets 4 rooms 5th FL	2014	42,970		27.5	781	781	781	29
30	Sprinkler System Labor and Supplyhouse Sprinkler	2014	19,923		27.5	362	362	362	30
31	Remodel the DON & Therapy Office Built in Cabinets	2014	9,858		27.5	179	179	179	31
32	Dampers/Air Handler Repairs	2014	8,318		5	832	832	832	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,319,367	\$		\$ 309,839	\$ 309,839	\$ 5,496,463	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12D, Carried Forward		\$ 10,319,367	\$		\$ 309,839	\$ 309,839	\$ 5,496,463	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	Current Booked Depreciation			47,985			(47,985)		31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,319,367	\$ 47,985		\$ 309,839	\$ 261,854	\$ 5,496,463	34

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

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	\$ 295,583	\$ 53,111	\$ 53,111	\$	5-15 yrs	\$ 186,967	71
72	Current Year Purchases	64,579	6,459	6,459		5 yrs	6,459	72
73	Fully Depreciated Assets	483,103				5-15 yrs	483,103	73
74								74
75	TOTALS	\$ 843,265	\$ 59,570	\$ 59,570	\$		\$ 676,529	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	Bus	2000 Ford Bus	2007	\$ 24,501	\$	\$	\$	yrs. 4	\$ 24,501	76
77	Van	E-150 Ford Wheelchair Van	2012	36,923	9,231	9,231		yrs. 4	32,309	77
78	Bus	2007 Ford Bus	2014	39,010	3,901	3,901			3,901	78
79										79
80	TOTALS			\$ 100,434	\$ 13,132	\$ 13,132	\$		\$ 60,711	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)	\$ 11,536,466	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 120,687	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 382,541	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 261,854	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,233,703	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 Lee Manor

0024356

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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	Parking Lot		N/A		6,000			6
7	TOTAL				\$ 6,000			7

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. _____ /2015 \$ N/A

13. _____ /2016 \$ N/A

14. _____ /2017 \$ N/A

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 N/A.

N/A

N/A

9. Option to Buy: YES NO Terms: N/A *

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: \$ 42,715 Description: \$480 Water Soft, \$3,961 Postage Mach, \$20,896 Copier, \$17,378 Medical Equip

(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	N/A				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.

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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.

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

1	Service	Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10A,C1	6337 hrs	\$ 271,713		\$	\$	6,337	\$ 271,713	1
2	Licensed Speech and Language Development Therapist	L10A, C1	3927 hrs	94,099	10	2,650		3,937	96,749	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C1,C2	12378 hrs	483,058			15,555	12,378	498,613	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39,C2	# of prescrpts				404,179		404,179	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>	L10A , C3			251	16,305		251	16,305	12
13	Other (specify):									13
14	TOTAL			\$ 848,870	261	\$ 18,955	\$ 419,734	22,903	\$ 1,287,559	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 Lee Manor

0024356

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 23,297	\$ 1,274,022	1
2	Cash-Patient Deposits	56,375	56,375	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>759,037</u>)	4,670,325	4,670,325	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	825,273	846,470	6
7	Other Prepaid Expenses	8,477	8,477	7
8	Accounts Receivable (owners or related parties)	1,795,126	6,675	8
9	Other(specify): <u>See SCH17C</u>	5,823	1,597,464	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,384,696	\$ 8,459,808	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		7,569,890	14
15	Leasehold Improvements, at Historical Cost	1,537,955	2,749,477	15
16	Equipment, at Historical Cost	938,288	943,699	16
17	Accumulated Depreciation (book methods)	(1,363,903)	(6,233,703)	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 (spec <u>Loan Cost Amort</u>)		183,417	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,112,340	\$ 5,486,180	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,497,036	\$ 13,945,988	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 367,160	\$ 367,160	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,995,633	1,995,633	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	776,777	776,777	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		730,000	32
33	Accrued Interest Payable	202	35,101	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See SCH17C</u>	1,069,738	1,069,738	36
37	<u>Due to Related Parties</u>	1,204	1,204	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,210,714	\$ 4,975,613	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	768,879	768,879	39
40	Mortgage Payable		12,730,485	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)	\$ 768,879	\$ 13,499,364	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,979,593	\$ 18,474,977	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,517,443	\$ (4,528,989)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,497,036	\$ 13,945,988	48

*(See instructions.)

Lee Manor
0024356
12/31/2014

Schedule 17C

XV. Balance Sheet

A. Current Assets	Operating	After Consolidation
Line 9 -Other		
Escrow Real Estate Taxes		
Payroll Advance	350	350
Due From Residents	2,792	2,792
Other Receivables		
Refund Clearing	2,620	2,620
Payroll Clearing	61	61
Prepaid Insurance Premium		41,623
Prepaid Property Ins. Escrow		35,650
Pepaid Property Tax Escrow		304,300
Reserve-Non Critical Repairs		907,382
Reserve-Capital Replacement		302,686
	5,823	1,597,464

C. Current Liabilities	Operating	After Consolidation
Line 36 -Other Current Liabilities		
Accrued Expenses	432	432
Due to Third Party Payor		
Due to PA Audit Settlement	82,898	82,898
Due to/From BCBS	12,826	12,826
Accrued IDPA Assessment	108	108
Accrued 401(K) Matching	52,612	52,612
401K Withholding	11,236	11,236
Sales Tax Pyable	(174)	(174)

State Corp. Income Tax		
Professional Liability Insurance	909,800	909,800
	<u>1,069,738</u>	<u>1,069,738</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,030,810	1
2	Restatements (describe):		2
3	Rounding	6	3
4	Adjustment for Omnicare Interest Expense	2,391	4
5	Adjustment for Insurance Liability Expense	18,950	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,052,157	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	615,286	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	(150,000)	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)	\$ 465,286	17
B. Transfers (Itemize):			
18			18
19	Rounding		19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,517,443	24 *

* This must agree with page 17, line 47.

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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 19,475,770	1
2	Discounts and Allowances for all Levels	(3,360,487)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,115,283	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,108,732	6
7	Oxygen	55,024	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,163,756	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	2,061	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	379,690	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	8,548	19
20	Radiology and X-Ray	10,045	20
21	Other Medical Services	19,208	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 419,552	23
D. Non-Operating Revenue			
24	Contributions	1,320	24
25	Interest and Other Investment Income***	1,267	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,587	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Income		28
28a	Other Income	3,473	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,473	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,704,651	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,412,119	31
32	Health Care	7,357,154	32
33	General Administration	3,484,878	33
B. Capital Expense			
34	Ownership	2,895,063	34
C. Ancillary Expense			
35	Special Cost Centers	1,329,768	35
36	Provider Participation Fee	610,383	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,089,365	40
41	Income before Income Taxes (line 30 minus line 40)**	615,286	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 615,286	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,073,995	44
45	Private Pay - Net Inpatient Revenue	2,780,685	45
46	Medicare - Net Inpatient Revenue	2,476,483	46
47	Other-(specify) <u>Private Insurance</u>	403,241	47
48	Other-(specify) <u>Hospice</u>	1,380,879	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,115,283	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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 Lee Manor

0024356

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,864	2,080	\$ 90,692	\$ 43.60	1
2	Assistant Director of Nursing	1,928	2,160	81,214	37.60	2
3	Registered Nurses	61,588	69,080	1,993,755	28.86	3
4	Licensed Practical Nurses	24,737	27,292	524,453	19.22	4
5	CNAs & Orderlies	131,846	146,546	2,058,038	14.04	5
6	CNA Trainees					6
7	Licensed Therapist	20,897	22,642	848,870	37.49	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,389	8,936	103,310	11.56	10
11	Social Service Workers	8,048	8,639	132,198	15.30	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	40,453	43,953	455,397	10.36	15
16	Dishwashers					16
17	Maintenance Workers	8,998	9,968	137,319	13.78	17
18	Housekeepers	41,906	46,109	439,006	9.52	18
19	Laundry	10,252	11,232	99,291	8.84	19
20	Administrator	1,848	2,088	88,964	42.61	20
21	Assistant Administrator	912	1,195	54,771	45.83	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,887	21,838	480,360	22.00	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	4,201	4,556	64,630	14.19	31
32	Other Health C: <u>SCH20A</u>	27,361	30,211	786,894	26.05	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	415,115	458,525	\$ 8,439,162 *	\$ 18.41	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	336	\$ 14,654	C1,L3	35
36	Medical Director	Monthly	43,000	C9,L3	36
37	Medical Records Consultant	88	4,312	C10,L3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	15,834	C10,L3	39
40	Physical Therapy Consultant	Monthly	69,935	C10a,L3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,716	C11,L3	44
45	Social Service Consultant	44	2,722	C12, L2	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	28,706	C10,L3	46
47	<u>Religious</u>	10	517	C11,L3	47
48					48
49	TOTAL (lines 35 - 48)	526	\$ 182,396		49

C. CONTRACT NURSES

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

Lee Manor
0024356
12/31/2014

Schedule 20 A

XXVIII. A. Staffing and Salary costs

Name	Number of Hrs Worked	Number Hrs Paid	Tot Sal & Wages	Ave. Hourly
Nurse Supv	1,754	1,961	61,956	31.59
MDS Coordinator	7,915	8,774	271,856	30.98
Nursing Admin	7,180	7,777	211,544	27.20
Rehab Director	1,924	2,268	107,000	47.18
Restorative Aide	8,588	9,431	134,538	14.27
Total	<u>27,361</u>	<u>30,211</u>	<u>786,894</u>	<u>26.05</u>

Lee Manor
 Provider #: 0024356
 01/01/2014 to 12/31/2014

Schedule 21A

XIX. SUPPORT SCHEDULE
 C. Professional Services

Life Safety Resources, LLC	Life Safety	4,063
Pioneer Environmental Services	Environmental Cons.	1,950
Personnel Planners	Unemployment	3,090
LPC Healthcare Recruiting Solutions	Recruitment Therapy	4,200
AGA World Partners	IT Consulting	13,880
First Merit	Financial Consulting	12,500
Automatic Data Processing	401K Administration	2,014
Bridge Point Technologies	IT Consulting	165
The Joint Commission	Survey Consultant	4,285
Automatic Data Processing	Payroll Processing	32,736
Wescom Solutions	Accounting System	22,639
Medifax - EDI LLC	Medicare Billing	465
Nebo System, Inc	Medicare Billing	264
Cerner Corp.	Software Program	24,395
Direct Supply	Maint Log System	1,044
		<u>127,690</u>
Total for Schedule 21A		
		<u>242,002</u>
Total Per Schedule 3 Line 19 Column 3		
Allocated from Building Company		0
To disallow non-allowable legal fees		(5,106)
To disallow non-allowable Prof Fees -Other		0
Total Per Schedule 3 Line 19 Column 8		236,896

Lee Manor
 Provider #:
 01/01/2014 to

0024356
 12/31/2014

LEGAL SERVICES

Non
 Allowable

DATE	PAYEE/VENDOR		AMOUNT	
3/31/2014	Hamilton Thies Lorch & Hagneil LLP	Corporate matters	162.00	162.00
8/4/2014	Hamilton Thies Lorch & Hagneil LLP	Corporate matters	2,021.00	2,021.00
9/8/2014	Hamilton Thies Lorch & Hagneil LLP	Corporate matters	2,144.75	2,144.75
11/13/2014	Hamilton Thies Lorch & Hagneil LLP	Corporate matters	202.50	202.50
12/31/2013	Poisnelli Shughart PC	Employee Related	480.00	480.00
11/22/2013	Poisnelli Shughart PC	Employee Related	96.00	96.00
2/26/2014	Poisnelli Shughart PC	Employee Related	5,344.00	
3/31/2014	Poisnelli Shughart PC	Employee Related	2,464.00	
5/27/2014	Poisnelli Shughart PC	Employee Related	256.00	
7/24/2014	Poisnelli Shughart PC	Residents Contracts with Insurance Co.	1,161.00	
8/25/2014	Poisnelli Shughart PC	Residents Contracts with Insurance Co.	1,477.50	
8/25/2014	Poisnelli Shughart PC	Employee Related	1,538.00	
9/18/2014	Poisnelli Shughart PC	Employee Related	160.00	
10/9/2014	Poisnelli Shughart PC	Employee Related	1,120.00	
10/9/2014	Poisnelli Shughart PC	Residents Contracts with Insurance Co.	1,637.80	
11/30/2014	Poisnelli Shughart PC	Residents Contracts with Insurance Co.	254.50	
12/17/2014	Poisnelli Shughart PC	Residents Contracts with Insurance Co.	340.00	

		\$ 20,859.05	5,106.25
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Lee Manor
 Provider #: 0024356
 01/01/2014 to 12/31/2014

DATE	PAYEE	TOPIC	ATTENDEE	JOB CLASS
10/8/2014	Continuing Education Institute of Illino	Compassionate Health Care	Tim Nolan 10/8/14	Therapy
6/25/2014	Illinois Council	Infection Control	Helen Reyes, Emilia Plodzien	Nursing, DON
7/9/2014	Healthcare Information Network	Medicare Billing	Marissa Lim Sabita Adhikari	Nursing
9/20/2014	Cynthia Chow & Associates	Annual LTC Conference	Bill McNiff	Administrator
11/4/2014	Healthcare Information Network	Fall Prevention & F323 Compliance	Lauren Perkins, Adela Plaku, Luigi Go Oliver, Wanda Podgorska	Nursing, DON
10/10/2014 10/9/2014	INR	Food Cravings, Habits, Emotions	Yvonne Cosmiano, Deepa George	Therapy
8/21/2014	Cross Country Education	A Total Approach for Treating Neck & Scapular	Mary Ann Cruz	Therapy
9/12/2014	Cynthia Chow & Associates	Reducing Healthcare Acquired Infections	Sharon Brinkman	Dietary
9/12/2014	Cynthia Chow & Associates	Reducing Healthcare Acquired Infections	Maria Grimaldo Reyes	Nursing
1/29/2014	Healthcare Information Network	Dementia Care	Janelly Vazquez	Activity
4/11/2014	Healthcare Information Network	Medicare & Management Care Billing	Marissa Lim Sabita Adhikari	Nursing
6/12/2014	Healthcare Information Network	Life Safety Code & Emergency	Mark Hocuk, William McNiff	Administrator
9/25, 9/26/2014	IAPA	IAPA Conference	Ana Arizmedi, Janelly Vazquez	Activity
3/5/2014	IBP	Understanding the Gut Brain	Carmel Thomas	Therapy
5/23/2014	IBP	The Habits of Happy People	James Rybicki	Therapy
5/23/2014	IBP	The Habits of Happy People	Yvonne Cosmiano	Therapy
2/19/2014	Illinois Council	Effective Fall prevention	Pinky Dapiton, Lauren Perkins Irma Dunn	Nursing
4/1/2014	Illinois Council	ICD-10 codes	Angela Galvez, Camela Castillo, Rolla Gabiosz, Rovena Sillo, Emilia Plodzien, Darry Jerkins	Nursing, DON
3/13/2014	INR	Food, Mood, Cogniion	Deepa George	Therapy
5/21/2014 4/25/2014 5/22/2014 5/8/2014	INR	PTSD, TRAUMA ANXIETY	Tim Nolan, Caramel Thomas, Daniela Lemus, Deepa George, Heather Gonzales, Yvonne Cosmiano, James Rybicki	Therapy
7/24/2014	INR	Tender Words, Tough Times	Mary Ann Cruz	Therapy
9/19/2014	INR	Food Cravings, Habits, Emotions	Carmel Thomas	Therapy
6/23/2014	PESI HealthCare	Upper Extremity Nerve Entrapment	Tim Nolan	Therapy
10/6/2014	PESI HealthCare	Strategies for Excellence in Stroke Care	Mary Ann Cruz	Therapy
5/1/2014	PNC Bank	An Insider's View of the Survey Process Ombudsman program	Emilia Plodzien, Helen Reyes, Mark Hocuk, William McNiff	DON, Nursing, Administra

9/14/2014	SummitProfessional Education	Functional Gait Assessment @ Re Training Solution	Daniela Lemus	Rehab.
TOTAL				

LOCATION	FEE
Carol Stream	129.00
Skokie	210.00
Schaumburg	277.00
Peoria	795.00
Chicago	796.00
Northbrook Skokie	162.00
Schaumburg	189.00
Chicago	120.00
Chicago	120.00
Schaumburg	199.00
Schaumburg	358.00
Chicago	358.00
Cook	400.00
Skokie	79.00
Skokie	79.00
Skokie	79.00
Skokie	315.00
Skokie	630.00
Rolling Meadows	81.00
Schaumburg Naperville Skokie Northbrook	456.00
Schaumburg	81.00
	81.00
Schaumburg	189.99
Arlington Heights	189.99
Skokie	420.00

Schaumburg	179.00
	\$ 6,972.98

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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3										N/A		
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$ 26,779
- (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 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 95,473 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. \$ 610,383
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. \$ 58,400 Has any meal income been offset against related costs? No Indicate the amount. \$ 0
- (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. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	455,397	130,264	14,654	600,315	0	600,315	0	600,315
2. Food Purchase	0	501,096	0	501,096	0	501,096	0	501,096
3. Housekeeping	439,006	58,824	48,116	545,946	0	545,946	0	545,946
4. Laundry	99,291	49,619	0	148,910	0	148,910	0	148,910
5. Heat and Other Utilities	0	0	251,764	251,764	0	251,764	0	251,764
6. Maintenance	137,319	46,325	180,444	364,088	0	364,088	0	364,088
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,131,013	786,128	494,978	2,412,119	0	2,412,119	0	2,412,119
9. Medical Director	0	0	43,000	43,000	0	43,000	0	43,000
10. Nursing & Medical Records	5,599,676	406,008	48,852	6,054,536	0	6,054,536	0	6,054,536
10a. Therapy	848,870	15,555	88,890	953,315	0	953,315	0	953,315
11. Activities	103,310	52,425	3,233	158,968	0	158,968	0	158,968
12. Social Services	132,198	0	2,722	134,920	0	134,920	0	134,920
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	12,415	12,415	0	12,415	0	12,415
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,684,054	473,988	199,112	7,357,154	0	7,357,154	0	7,357,154
17. Administrative	143,735	0	509,826	653,561	0	653,561	-268,786	384,775
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	242,002	242,002	0	242,002	-5,106	236,896
20. Fees, Subscriptions & Promotion	0	0	95,207	95,207	0	95,207	-14,023	81,184
21. Clerical & General Office	480,360	57,503	45,345	583,208	0	583,208	-2,883	580,325
22. Employee Benefits & Payroll	0	0	1,484,418	1,484,418	0	1,484,418	0	1,484,418
23. Inservice Training & Education	0	0	12,981	12,981	0	12,981	0	12,981
24. Travel and Seminar	0	0	6,973	6,973	0	6,973	0	6,973
25. Other Admin. Staff Trans	0	0	26,783	26,783	0	26,783	0	26,783
26. Insurance-Prop.Liab.Malpractice	0	0	379,745	379,745	0	379,745	88,437	468,182
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	624,095	57,503	2,803,280	3,484,878	0	3,484,878	-202,361	3,282,517
29. Total General Administrative	8,439,162	1,317,619	3,497,370	13,254,151	0	13,254,151	-202,361	13,051,790
30. Depreciation	0	0	120,687	120,687	0	120,687	261,854	382,541
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	25,661	25,661	0	25,661	411,108	436,769
33. Real Estate	0	0	0	0	0	0	995,887	995,887

34. Rent - Facility & Grounds	0	0	2,706,000	2,706,000	0	2,706,000	-2,700,000	6,000
35. Rent - Equipment & Vehicles	0	0	42,715	42,715	0	42,715	0	42,715
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	2,895,063	2,895,063	0	2,895,063	-1,031,151	1,863,912
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	404,179	0	404,179	0	404,179	0	404,179
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Other (specify):*	0	0	610,383	610,383	0	610,383	0	610,383
43. Other (specify):*	0	0	925,589	925,589	0	925,589	-925,589	0
44. Total Special Cost Ce	0	404,179	1,535,972	1,940,151	0	1,940,151	-925,589	1,014,562
45. Grand Total	8,439,162	1,721,798	7,928,405	18,089,365	0	18,089,365	-2,159,101	15,930,264

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	23,297	1,274,022
2. Cash - Patient Deposits	56,375	56,375
3. Accounts & Notes Recievable	4,670,325	4,670,325
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	825,273	846,470
7. Other Prepaid Expenses	8,477	8,477
8. Accounts Receivable-Owner/Related Party	1,795,126	6,675
9. Other (specify):	5,823	1,597,464
10. Total current assets	7,384,696	8,459,808
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	273,400
14. Buildings, at Historical Cost	0	7,569,890
15. Leasehold Improvements, Historical Cost	1,537,955	2,749,477
16. Equipment, at Historical Cost	938,288	943,699
17. Accumulated Depreciation (book methods)	-1,363,903	-6,233,703
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	183,417
23. other (specify):	0	0
24. Total Long-Term Assets	1,112,340	5,486,180
25. Total Assets	8,497,036	13,945,988
CURRENT LIABILITIES		
26. Accounts Payable	367,160	367,160
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	1,995,633	1,995,633
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	776,777	776,777
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	730,000
33. Accrued Interest Payable	202	35,101
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,069,738	1,069,738

37. Other Current Liabilities (specify):	1,204	1,204
38. Total Current Liabilities	4,210,714	4,975,613
LONG TERM LIABILITES		
39. Long-Term Notes Payable	768,879	768,879
40. Mortgage Payable	0	12,730,485
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	768,879	13,499,364
46. Total Liabilities	4,979,593	18,474,977
47. Total Equity	3,517,443	-4,528,989
48. Total Liabilities and Equity	8,497,036	13,945,988

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	19,475,770
2. Discounts and Allowances for all Levels	-3,360,487
Subtotal - Inpatient Care	16,115,283
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,108,732
7. Oxygen	55,024
Subtotal - Anciliary Revenue	2,163,756
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	2,061
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	379,690
18. Sale of Supplies to Non-Patients	0
19. Laboratory	8,548
20. Radiology and X-Ray	10,045
21. Other Medical Services	19,208
22. Laundry	0
Subtotal - Other Operating Revenue	419,552
24. Contributions	1,320
25. Interest and Other Investments Income	1,267
Subtotal - Non-Operating Revenue	2,587
27. Other Revenue (specify):	0
28. Other Revenue (specify):	3,473
Subtotal - Other Revenue	3,473
30. Total Revenue	18,704,651
31. General Services	2,412,119
32. Health Care	7,357,154
33. General Administration	3,484,878
34. Ownership	2,895,063

35. Special Cost Centers	1,329,768
35. Provider Participation Fee	610,383
37. Other	0
40. Total Expenses	18,089,365
41. Income Before Income Taxes	615,286
42. Income Taxes	0
43. Net Income or Loss for the Year	615,286