FOR BHF USE

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

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: 0047720

Facility Name: Pine Acres Rehab & Lving Ctr

Address: 1212 South Second St (Number) DeKalb (City) 60115 (Zip Code)

County: DeKalb

Telephone Number: (815) 758-8151 **Fax #** (815) 758-6832

HFS ID Number:

Date of Initial License for Current Owners: 02/01/2006

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2014 to 12/31/2014 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

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

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

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 Pine Acres Rehab & Lving Ctr # 0047720 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 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	119	Skilled (SNF)	119	43,435	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	119	TOTALS	119	43,435	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	19,878	8,385	6,294	34,557	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,878	8,385	6,294	34,557	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.56%

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 [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 2/1/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 119 and days of care provided 5,700

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	338,434	6,334	12,482	357,250		357,250		357,250			1
2	Food Purchase		249,001		249,001		249,001	(4,025)	244,976			2
3	Housekeeping	94,754	11,259		106,013		106,013		106,013			3
4	Laundry	20,066	357	111,636	132,059		132,059		132,059			4
5	Heat and Other Utilities			123,593	123,593		123,593		123,593			5
6	Maintenance	86,402	32,629	55,365	174,396		174,396		174,396			6
7	Other (specify):*											7
8	TOTAL General Services	539,656	299,580	303,076	1,142,312		1,142,312	(4,025)	1,138,287			8
	B. Health Care and Programs											
9	Medical Director			15,600	15,600		15,600		15,600			9
10	Nursing and Medical Records	2,628,086	182,891	31,897	2,842,874		2,842,874	22,139	2,865,013			10
10a	Therapy											10a
11	Activities	86,043	5,116	6,683	97,842		97,842		97,842			11
12	Social Services	46,673		1,411	48,084		48,084		48,084			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,760,802	188,007	55,591	3,004,400		3,004,400	22,139	3,026,539			16
	C. General Administration											
17	Administrative	109,775		278,400	388,175		388,175		388,175			17
18	Directors Fees											18
19	Professional Services			150,977	150,977		150,977	(48,053)	102,924			19
20	Dues, Fees, Subscriptions & Promotions			17,662	17,662		17,662	(3,920)	13,742			20
21	Clerical & General Office Expenses	169,922	13,204	40,109	223,235		223,235	(13,843)	209,392			21
22	Employee Benefits & Payroll Taxes			633,933	633,933		633,933		633,933			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,658	2,658		2,658		2,658			24
25	Other Admin. Staff Transportation			7,164	7,164		7,164		7,164			25
26	Insurance-Prop.Liab.Malpractice			68,969	68,969		68,969	14,214	83,183			26
27	Other (specify):*											27
28	TOTAL General Administration	279,697	13,204	1,199,872	1,492,773		1,492,773	(51,602)	1,441,171			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,580,155	500,791	1,558,539	5,639,485		5,639,485	(33,488)	5,605,997			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 Pine Acres Rehab & Lving Ctr #0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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			68,052	68,052		68,052	136,253	204,305			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			50,348	50,348		50,348	462,377	512,725			32
33	Real Estate Taxes							91,815	91,815			33
34	Rent-Facility & Grounds			568,347	568,347		568,347	(568,347)				34
35	Rent-Equipment & Vehicles			30,965	30,965		30,965		30,965			35
36	Other (specify):* Mortgage Insurance							35,575	35,575			36
37	TOTAL Ownership			717,712	717,712		717,712	157,673	875,385			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		215,889	510,529	726,418		726,418		726,418			39
40	Barber and Beauty Shops	13,794	936		14,730		14,730		14,730			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			247,292	247,292		247,292		247,292			42
43	Other (specify):* Non-Allowable Cos	121,288		102,758	224,046		224,046	(224,046)				43
44	TOTAL Special Cost Centers	135,082	216,825	860,579	1,212,486		1,212,486	(224,046)	988,440			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,715,237	717,616	3,136,830	7,569,683		7,569,683	(99,861)	7,469,822			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 Pine Acres Rehab & Lving Ctr # 0047720 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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,539)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,748)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(81,239)	30		9
10	Interest and Other Investment Income	(345,428)	32		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	(5,213)	43		18
19	Entertainment				19
20	Contributions	(2,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,523)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(61,903)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(342)	43		28
29	Other-Attach Schedule See Page 5A	(176,730)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (698,665)		$	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)	598,804		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 598,804		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (99,861)		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		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Pine Acres Rehab & Lving Ctr

ID# 0047720

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs - Part A	$ (18,880)	43	1
2	X-Rays - Part A	(420)	43	2
3	Wages-Marketing	(68,107)	43	3
4	Marketing	(3,252)	43	4
5	Offset Vending Machine Income	(486)	2	5
6	Admissions Director	(53,181)	43	6
7	Offset Telephone Income	(1,672)	21	7
8	Non-Allowable PAC Contributions	(4,170)	20	8
9	Offset Misc. Income	(12,171)	21	9
10	Disallow nonallowable advertising	(14,391)	19	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				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(176,730)		49

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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
Steve Jeremias	33	Community Nursing & Rehabilitation Center, LLC	Naperville	Pine Acres Realty,	DeKalb	Real Estate
Mark Weldler	33	The Springs at Crystal Lake, LLC	Crystal Lake	LLC		
Chaim Rajchenbach	11					
The Family Rajchenbach Trust	11			Community Nursing	Naperville	Real Estate
Abraham J. Stern	4			and Rehab Realty,		
Susan L. Stern	4			LLC		
ABM Limited Partnership	4			TS Realty, LLC	Crystal Lake	Real Estate

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	30	Depreciation	$	Pine Acres Realty, LLC		$ 217,492	$ 217,492	1
2	V	32	Interest	451	Pine Acres Realty, LLC		808,256	807,805	2
3	V	33	Real Estate Taxes		Pine Acres Realty, LLC		91,815	91,815	3
4	V	34	Rent Expense	568,347	Pine Acres Realty, LLC			(568,347)	4
5	V	20	Licenses		Pine Acres Realty, LLC		250	250	5
6	V	26	Insurance		Pine Acres Realty, LLC		49,789	49,789	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 568,798			$ 1,167,602	$ * 598,804	14

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

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 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	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Steve Jeremias	Manager	Administrative	33.00	See Sch 7A	25	50.00	Guar Payment	$ 139,200	L17,C3	1
2	Mark Weldler	Manager	Finance	33.00	See Sch 7A	25	50.00	Guar Payments	139,200	L17,C3	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 278,400		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 Pine Acres Rehab & Lving Ctr # 0047720 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 [X]

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

Name of Related Organization N/A
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		N/A								3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
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17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 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	Cambridge Realty Capital LTD		X	Mortgage	$17,450.05	07/1/08	$ 6,695,044	$	5/1/2049	0.0635	$ 650,977	1
2	Heartland		X	Mortgage	$41,970.00	5/29/14	6,512,900	6,480,782	6/1/2054	0.0415	157,279	2
3	Housing & Health Funding		X	Bridge for HUD	Varies	6/1/14	241,995	204,136	6/1/2017	0.0500	6,508	3
4	Interest due on late payment of Form 941										515	4
5												5
	Working Capital											
6	Lake Forest Bank & Trust Co.		X	Line of Credit	None	9/15/13	1,000,000	735,000	11/1/2015	0.0500	41,891	6
7	Lenovo		X	Computer Equipment	$645.87	6/12/13	20,028	11,363	8/15/2016	0.0937	1,434	7
8												8
9	TOTAL Facility Related				$60,065.92		$ 14,469,967	$ 7,431,281			$ 858,604	9
	B. Non-Facility Related*											
10								Less: HUD Prepayment Penalty			(316,969)	10
11								Less: Late Pmt of Form 941 Int			(515)	11
12								Offset Interest Income			(28,395)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (345,879)	14
15	TOTALS (line 9+line14)						$ 14,469,967	$ 7,431,281			$ 512,725	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** 35,575 **Line #** 36

*** 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 Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 89,775	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.)	2013	$ 89,890	2
3. Under or (over) accrual (line 2 minus line 1).		$ 115	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 91,700	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.		$ 91,815	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	60,435	8
	2010	82,545	9
	2011	85,925	10
	2012	88,004	11
	2013	89,890	12

FY13 RE Taxes X 102% = 89,890 X 1.02% = 91,687.
Use 91,700.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pine Acres Rehab & Lving Ctr COUNTY DeKalb

FACILITY IDPH LICENSE NUMBER 0047720

CONTACT PERSON REGARDING THIS REPORT Mark Weldler

TELEPHONE (815) 758-8151 FAX #: (815) 758-6832

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-27-279-003	Nursing Home	$ 85,676.72	$ 85,676.72
2.	08-27-279-023	Rental House	$ 4,212.94	$ 4,212.94
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 89,889.66	$ 89,889.66

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 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.

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,295 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

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

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

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

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

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

None

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

1. Total Amount Incurred: 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: _____
(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	Resident Use	126,760	2006	$ 196,341	1
2					2
3	TOTALS	126,760		$ 196,341	3

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 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 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	119		2006	1968	$ 1,736,051	$	40	$ 43,401	$ 43,401	$ 386,993	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2 Ton Rooftop System			2007	4,562	456	10	456		3,420	9
10	Replace Heat Cable			2008	2,626	263	10	263		1,709	10
11	Replace Fan Motors			2008	3,441	344	10	344		2,236	11
12	Replace Unit Heater			2008	3,938	394	10	394		2,561	12
13	Replace Doors			2008	2,696	270	10	270		1,755	13
14	Move Electrical Box			2008	6,932	693	10	693		4,504	14
15	Sidewalk			2009	6,312	316	10	631	315	3,471	15
16	Retrofit Mechanical Room with Sprinklers			2009	2,800	140	10	280	140	1,540	16
17	Security Alarm for Front Doors			2009	4,644	232	10	464	232	2,552	17
18	Telephone System			2009	37,765	1,888	10	3,777	1,889	20,773	18
19	Telephone System Addition			2009	13,143	657	10	1,314	657	7,227	19
20	Fence			2009	5,708	285	10	571	286	3,140	20
21	Renovation & New Construction			2009	2,443,769		40	61,094	61,094	336,017	21
22	Architect Fees			2009	122,501		40	3,063	3,063	16,846	22
23	Demolition of Old House			2009	41,210		40	1,030	1,030	5,665	23
24	Carpet, Flooring & Wallcovering			2009	175,473		40	4,387	4,387	24,128	24
25	Construction Period Interest			2009	108,345		40	2,709	2,709	14,899	25
26	North Dining Room & Corridor Remodel			2009	101,743		40	2,544	2,544	13,992	26
27	Architect Fees			2009	102,207		40	2,555	2,555	14,053	27
28	Draw #11 Construction & Architect Fees			2009	13,159		40	329	329	1,810	28
29	Draw #12			2009	154,568		40	3,864	3,864	21,252	29
30	Doors & Hardware			2009	13,257		40	331	331	1,821	30
31	Panic Hardware			2009	3,730		40	93	93	512	31
32	Old House			2009	173,313		40	4,333	4,333	23,831	32
33	Ice Cube Machine (Expensed for Medicaid purposes)			2009		92			(92)		33
34	Telephone System Addition			2010	6,277	157	40	157		706	34
35	Satellite TV Installation			2010	8,250	825	10	825		3,713	35
36	A/C Unit Replacement (North Dining Room)			2010	10,000	1,000	10	1,000		4,500	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 Pine Acres Rehab & Lving Ctr # 0047720 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 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	Piping and Wiring (outside lights)	2010	$ 2,896	$ 72	40	$ 72	$	$ 324	37
38									38
39	Water Heater	2011	7,442	496	15	496	0	1,736	39
40	Rooftop A/C replacement	2011	5,721	286	20	286	0	1,001	40
41	Replace 19 window cranks	2011	3,419	488	7	488	0	1,709	41
42									42
43	Set Up Wireless Access	2012	4,919	492	10	492	(0)	1,230	43
44	Kitchen HVAC Unit	2012	6,507	651	10	651	(0)	1,627	44
45									45
46	Hot water heater-Monarch wing	2013	7,270	727	10	727		1,091	46
47	North Wing Renovation								47
48	- Sprinkler System	2013	32,800		27.5	1,193	1,193	1,789	48
49	- Permits and architect fees	2013	32,244		27.5	1,173	1,173	1,759	49
50	- Remove North wing A/C unit and relocate the new AC unit	2013	58,088		27.5	2,112	2,112	3,168	50
51	and corrections due to initial installation								51
52	- Nurse call system	2013	18,243		27.5	663	663	995	52
53	- Update phone wiring and speakers	2013	8,243		10	824	824	1,236	53
54	- Bathrooms, carpentry, plumbing, electrical, paint	2013	273,666		27.5	9,951	9,951	14,927	54
55									55
56	Pave & sealcoat parking lots	2013	7,500	750	10	750		1,125	56
57	Mixing Valve	2013	6,200	620	10	620		930	57
58	New Vanity in resident room 146	2013	3,100	310	10	310		465	58
59									59
60	10 Ton Rooftop A/C	2014	4,017	201	10	201		201	60
61									61
62									62
63									63
64									64
65									65
66	To adjust to financial statement depreciation			12,824			(12,824)		66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 5,790,695	$ 25,929		$ 162,182	$ 136,253	$ 960,939	70

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

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	$ 966,645	$ 41,323	$ 41,323	$	5-10	$ 568,224	71
72	Current Year Purchases	7,997	800	800		5	800	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 974,642	$ 42,123	$ 42,123	$		$ 569,024	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	N/A			$	$	$	$		$	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)	$ 6,961,678	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 68,052	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 204,305	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 136,253	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,529,963	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	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	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 Pine Acres Rehab & Lving Ctr # 0047720 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. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ N/A			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. N/A
   This amount was calculated by dividing the total amount to be amortized N/A
   by the length of the lease .

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

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	$
13.	/2016	$
14.	/2017	$

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: $ 30,965 Description: Nursing & Medical Eq $19,704; Dietary Eq $141; Maint Eq $498; Office Eq $291; Copier Equip. $10,331.
    (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	N/A		$	$	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 Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

It is the policy of this facility to only hire certified nurses aides.

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 Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(2),(3)	hrs	$	2,098	$ 151,062	$ 56	2,098	$ 151,118	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		542	39,010		542	39,010	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2),(3)	hrs		4,451	320,457	64	4,451	320,521	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				205,732		205,732	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Oxygen	39(2)					10,037		10,037	12
13	Other (specify):									13
14	TOTAL			$	7,091	$ 510,529	$ 215,889	7,091	$ 726,418	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 Pine Acres Rehab & Lving Ctr # 0047720 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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 41,236	$ 41,236	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 59,001)	1,753,009	1,753,009	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	74,037	87,007	6
7	Other Prepaid Expenses	923,213	923,213	7
8	Accounts Receivable (owners or related parties)	436,064	410,589	8
9	Other(specify): See Sch 17A	65,016	180,510	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,292,575	$ 3,395,564	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		196,341	13
14	Buildings, at Historical Cost		1,736,051	14
15	Leasehold Improvements, at Historical Cost	261,371	4,054,644	15
16	Equipment, at Historical Cost	277,822	974,642	16
17	Accumulated Depreciation (book methods)	(277,352)	(1,529,963)	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 (spe See Sch 17A		529,125	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 261,841	$ 5,960,840	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,554,416	$ 9,356,404	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 390,433	$ 741,927	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	300,115	300,115	30
31	Accrued Taxes Payable (excluding real estate taxes)	17,241	17,241	31
32	Accrued Real Estate Taxes(Sch.IX-B)		91,700	32
33	Accrued Interest Payable	9,673	32,086	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	919,596	919,596	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,637,058	$ 2,102,665	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	950,499	7,431,281	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 950,499	$ 7,431,281	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,587,557	$ 9,533,946	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 966,859	$ (177,542)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,554,416	$ 9,356,404	48

***(See instructions.)**

Facility Name: **Pine Acres Rehab & Lving Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/2014**

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

Description	Operating	After Consolidation
RE Escrow -MIP	-	55,504
RE Escrow - RE Taxes	-	37,214
RE Escrow - Insurance	-	22,776
Due To/from Adminastar	65,016	65,016
Total - Line 9	**65,016**	**180,510**

XV. Balance Sheet
Line 22 Other Long-Term Assets Other (specify):

Description	Operating	After Consolidation
Escrow Replacement	-	473,536
Mortgage Costs	-	56,412
Accum Amort-Org Fees	-	(823)
Total - Line 23	**-**	**529,125**

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Accrued Management Fees	193,800	193,800
Accrued Assessment Fee #2	29,502	29,502
Insurance Payable	50,285	50,285
Due To State	139,735	139,735
Due To / from Primary Insurance	957	957
Resident Credit Balances	51,816	51,816

Due To/from Primary Insurance	26,155	26,155
Due to/from BC-BS	4,684	4,684
Due to/from Hospice	1,487	1,487
Due To/from Springs	250,000	250,000
Due To/From CNRC	138,210	138,210
Resident Refund	32,965	32,965
Total - Line 36	**919,596**	**919,596**

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 904,617	1	
2	Restatements (describe):		2	
3	**Prior Period Adjustment**	155,003	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,059,620	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(92,761)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (92,761)	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)**	$ 966,859	24	*

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

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	$ 6,580,658	1
2	Discounts and Allowances for all Levels	(574,816)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,005,842	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,126,820	6
7	Oxygen	15,064	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,141,884	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	12,345	13
14	Non-Patient Meals	3,539	14
15	Telephone, Television and Radio	1,672	15
16	Rental of Facility Space		16
17	Sale of Drugs	179,359	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,360	19
20	Radiology and X-Ray	270	20
21	Other Medical Services	71,149	21
22	Laundry	8,953	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 282,647	23
	D. Non-Operating Revenue		
24	Contributions	198	24
25	Interest and Other Investment Income***	27,944	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 28,142	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Schedule 19A	18,407	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 18,407	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,476,922	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,142,312	31
32	Health Care	3,004,400	32
33	General Administration	1,492,773	33
	B. Capital Expense		
34	Ownership	717,712	34
	C. Ancillary Expense		
35	Special Cost Centers	965,194	35
36	Provider Participation Fee	247,292	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,569,683	40
41	**Income before Income Taxes (line 30 minus line 40)****	(92,761)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (92,761)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,081,876	44
45	Private Pay - Net Inpatient Revenue	1,624,296	45
46	Medicare - Net Inpatient Revenue	1,097,999	46
47	Other-(specify) **Managed Care**	87,578	47
48	Other-(specify) **Hospice**	114,093	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,005,842	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.**

"^-This entity is a cash basis taxpayer"

Facility Name: **Pine Acres Rehab & Lving Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/2014**

Schedule 19A

XVII. Income Statement
Line 28 Other Revenue (specify):

Description	Amount
Equipment Rental	2,825
Prior Year Adjustment	2,925
Vending Machine Income	486
Miscellaneous Income	12,171
Total - Line 28	**18,407**

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 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 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,960	2,080	$ 103,781	$ 49.89	1
2	Assistant Director of Nursing	1,908	2,080	78,658	37.82	2
3	Registered Nurses	22,331	23,642	683,806	28.92	3
4	Licensed Practical Nurses	12,540	13,494	347,529	25.75	4
5	CNAs & Orderlies	88,157	92,656	1,146,929	12.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,932	2,172	31,406	14.46	9
10	Activity Assistants	5,415	5,710	54,637	9.57	10
11	Social Service Workers	3,275	3,552	46,673	13.14	11
12	Dietician					12
13	Food Service Supervisor	2,361	2,470	55,542	22.49	13
14	Head Cook	4,950	5,418	71,306	13.16	14
15	Cook Helpers/Assistants	20,925	22,076	211,586	9.58	15
16	Dishwashers					16
17	Maintenance Workers	5,405	5,863	86,402	14.74	17
18	Housekeepers	10,053	10,737	94,754	8.82	18
19	Laundry	1,872	2,016	20,066	9.95	19
20	Administrator	1,896	2,080	109,775	52.78	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,230	6,438	169,922	26.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,312	2,653	37,010	13.95	31
32	Other Health C See Sch 20A	7,396	8,299	230,373	27.76	32
33	Other(specify) See Sch 20A	4,629	4,985	135,082	27.10	33
34	TOTAL (lines 1 - 33)	205,547	218,421	$ 3,715,237 *	$ 17.01	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	297	$ 12,482	1(3)	35
36	Medical Director	Monthly	15,600	9(3)	36
37	Medical Records Consultant	14	840	10(3)	37
38	Nurse Consultant	Monthly	1,400	10(3)	38
39	Pharmacist Consultant				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	2,880	11(3)	44
45	Social Service Consultant	21	1,411	12(3)	45
46	Other(specify) MDS Consultant	Monthly	800	10(3)	46
47	Therapy Management	Monthly	9,600	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	376	$ 45,013		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	97	$ 4,372	10(3)	50
51	Licensed Practical Nurses	372	14,885	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	469	$ 19,257		53

Facility Name: **Pine Acres Rehab & Lving Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/2014**

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coordinator	3,016	3,232	118,646	$ 36.71
Restorative Supervisor	1,928	2,147	57,692	$ 26.87
Restorative Aides	1,772	2,098	31,925	$ 15.22
Case Manager	680	822	22,110	$ 26.90
Total - Line 32 Other Health Care (specify):	**7,396**	**8,299**	**230,373**	**$ 27.76**

XVIII. Staffing and Salary Costs
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Beautician	785	785	13,794	$ 17.57
Admissions Director	1,900	2,080	53,181	$ 25.57
Marketing Director	1,944	2,120	68,107	$ 32.13
Total - Line 33 Other (specify):	**4,629**	**4,985**	**135,082**	**$ 27.10**

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dalena Kemna-Kahn	Administrator	0	$ 109,775
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 109,775

B. Administrative - Other

Description	Amount
Mark Weldler, Admin - Guar. Pmts.	$ 139,200
Steve Jeremias, CFO - Guar. Pmts.	139,200
TOTAL (agree to Schedule V, line 17, col. 3)	$ 278,400
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Holland & Knight LLP	Legal	$ 5,000
Polsinelli	Legal	10,820
Meyers & Flowers LLC	Legal	6,523
Much Shelist Attorneys at Law	Legal	1,566
AHACPA	Accounting	300
McGladrey LLP	Accounting	56,054
Paylocity	Payroll Fees	9,866
Innovative LTC Solutions	Oxygen Billing	55
MDI Achieve, Inc.	Professional Services	22,139
Personnel Planners, Inc.	Professional Services	2,823
Other Vendors	See SCH 21A	35,831
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 150,977

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 135,433
Unemployment Compensation Insurance	
FICA Taxes	327,660
Employee Health Insurance	147,969
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	6,850
Other Employee Benefits	16,021
TOTAL (agree to Schedule V, line 22, col.8)	$ 633,933

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	180
Health Care Worker Background Check	
(Indicate # of checks performed 17)	188
Patient Background Checks 119	1,313
Miscellaneous Licenses & Fees	939
Miscellaneous Dues & Subscriptions	414
IL Council on LTC	12,638
Allocated from RE Entity	250
Less : Lobbying Expense	(4,170)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 13,742

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,658
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,658

* Attach copy of IMRF notifications

**See instructions.

Facility Name: **Pine Acres Rehab & Lving Ctr**
IDPH License ID Number: **0047720**
Fiscal Year End: **12/31/2014**

Schedule 21A

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Total from Page 21 Section C	Various	115,146
Ability Network Inc.	Computer Services	2,768
CDWsonic Wall	Computer Services	320
COMS	Computer Services	14,391
Internet Radio	Computer Services	24
Information Controls, Inc.	Computer Services	1,606
Medifax-EDI, LLC	Computer Services	1,000
Singer Networks LLC	Computer Services	15,084
Vivian McCain	Computer Services	638
	Total (agree to Schedule V, line 19, column 3)	150,977
Less: Non-Allowable Legal Fees		(11,523)
Less : MDI Achieve reclassed to Nursing & Medical Records		(22,139)
Less : Nonallowable Advertising		(14,391)
	Total (agree to Schedule V, line 19, column 8)	102,924

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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												N/A	
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 **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. **IL Council on Long Term Care $8,468**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **73,889** 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. $ **247,292**
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? **Yes** Indicate the amount. $ **3,539**

(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? **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? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

(19) 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.