FOR BHF USE

LL1

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

2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

I. IDPH License ID Number: 0047738

Facility Name: Beecher Manor Nrsg & Reh Ctr

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

County: Will

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

HFS ID Number:

Date of Initial License for Current Owners: 2/1/2006

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 282-6300
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 01/01/15 to 12/31/15 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) Marcum, LLP, 111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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 Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	130	Skilled (SNF)	130	47,450	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	130	TOTALS	130	47,450	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	24,684	5,339	9,177	39,200	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,684	5,339	9,177	39,200	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.61%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 02/01/2006

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 128 and days of care provided 8,257

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY 9	10	
	A. General Services											
1	Dietary	365,680	100,676	27,931	494,287		494,287	7,316	501,603			1
2	Food Purchase		233,334		233,334		233,334	30	233,364			2
3	Housekeeping	211,818	40,585		252,403		252,403	1,008	253,411			3
4	Laundry		3,248	202,113	205,361		205,361		205,361			4
5	Heat and Other Utilities			112,568	112,568		112,568	1,516	114,084			5
6	Maintenance	120,395		176,412	296,807		296,807	8,287	305,094			6
7	Other (specify):*							3,377	3,377			7
8	**TOTAL General Services**	697,893	377,843	519,024	1,594,760		1,594,760	21,534	1,616,294			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	2,681,835	326,351	50,594	3,058,780		3,058,780	34,859	3,093,639			10
10a	Therapy	237,494			237,494		237,494		237,494			10a
11	Activities	135,956	18,663		154,619		154,619		154,619			11
12	Social Services	136,052			136,052		136,052	20,504	156,556			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							7,031	7,031			15
16	**TOTAL Health Care and Programs**	3,191,337	345,014	68,594	3,604,945		3,604,945	62,394	3,667,339			16
	C. General Administration											
17	Administrative	92,254			92,254		92,254	72,033	164,287			17
18	Directors Fees											18
19	Professional Services			510,869	510,869		510,869	(437,863)	73,006			19
20	Dues, Fees, Subscriptions & Promotions			58,320	58,320		58,320	(18,291)	40,029			20
21	Clerical & General Office Expenses	83,051	63,210	508,078	654,339		654,339	(308,671)	345,668			21
22	Employee Benefits & Payroll Taxes			659,846	659,846		659,846	(9,072)	650,774			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,117	4,117		4,117	1,197	5,314			24
25	Other Admin. Staff Transportation			5,021	5,021		5,021	1,113	6,134			25
26	Insurance-Prop.Liab.Malpractice			131,893	131,893		131,893	1,581	133,474			26
27	Other (specify):*							27,255	27,255			27
28	**TOTAL General Administration**	175,305	63,210	1,878,144	2,116,659		2,116,659	(670,717)	1,445,942			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,064,535	786,067	2,465,762	7,316,364		7,316,364	(586,790)	6,729,574			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 Beecher Manor Nrsg & Reh Ctr #0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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			59,577	59,577		59,577	194,044	253,621			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							318,855	318,855			32
33	Real Estate Taxes			180,232	180,232		180,232	4,005	184,237			33
34	Rent-Facility & Grounds			744,000	744,000		744,000	(744,000)				34
35	Rent-Equipment & Vehicles			562	562		562	664	1,226			35
36	Other (specify):*											36
37	**TOTAL Ownership**			984,371	984,371		984,371	(226,432)	757,939			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		537,161	916,459	1,453,620		1,453,620	(1,878)	1,451,742			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			258,416	258,416		258,416		258,416			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		537,161	1,174,875	1,712,036		1,712,036	(1,878)	1,710,158			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,064,535	1,323,228	4,625,008	10,012,771		10,012,771	(815,100)	9,197,671			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 Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(97,955)	30		9
10	Interest and Other Investment Income	(1,928)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(316)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(411,313)	21		24
25	Fund Raising, Advertising and Promotional	(12,766)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(38,020)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (562,299)		$	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)	(252,802)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (252,802)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (815,100)		37

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

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

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

STATE OF ILLINOIS **Page 5A**

Beecher Manor Nrsg & Reh Ctr

ID# **0047738**

Report Period Beginning: **01/01/15**

Ending: **12/31/15**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Other Income	$ (566)	21	1
2	Jury Duty	(174)	10	2
3	Theft Loss	(1,193)	21	3
4	Collection Expense	(5,569)	21	4
5	Annual Report	(250)	20	5
6	Lobbying	(722)	21	6
7	Capitalized R&M	(3,710)	06	7
8	Non-Allowable Legal	(8,125)	19	8
9	PAC Dues	(6,085)	20	9
10	Building Company - Management Fee	(6,350)	21	10
11	Building Company - Administrative Expense	(286)	21	11
12	Building Company - Amortization Expense	(4,841)	31	12
13	Chambers of Commerce Dues	(150)	20	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**	(38,020)		49

Beecher Manor Nrsg & Reh Ctr

ID# 0047738

Report Period Beginning: 01/01/15

Ending: 12/31/15

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	**Total**			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 **Report Period Beginning:** 01/01/15 **Ending:** 12/31/15

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			130		7,186							7,316	1
2	Food Purchase	(316)		346									30	2
3	Housekeeping			911		97							1,008	3
4	Laundry													4
5	Heat and Other Utilities			1,381		135							1,516	5
6	Maintenance	(3,710)		3,974	7,922	101							8,287	6
7	Other (specify):*				2,469	908							3,377	7
8	**TOTAL General Services**	(4,026)		6,742	10,391	8,427							21,534	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(174)				35,143				(110)			34,859	10
10a	Therapy													10a
11	Activities													11
12	Social Services					20,504							20,504	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					7,031							7,031	15
16	**TOTAL Health Care and Programs**	(174)				62,678				(110)			62,394	16
	C. General Administration													
17	Administrative			2,483	13,893	55,657							72,033	17
18	Directors Fees													18
19	Professional Services	(8,125)		(321,580)		(108,158)							(437,863)	19
20	Fees, Subscriptions & Promotions	(19,251)		814		146							(18,291)	20
21	Clerical & General Office Expenses	(425,999)	6,636	10,164	83,211	17,317							(308,671)	21
22	Employee Benefits & Payroll Taxes				(9,072)				0				(9,072)	22
23	Inservice Training & Education													23
24	Travel and Seminar			279		918							1,197	24
25	Other Admin. Staff Transportation			1,113									1,113	25
26	Insurance-Prop.Liab.Malpractice			1,136		445							1,581	26
27	Other (specify):*				18,192	9,063							27,255	27
28	**TOTAL General Administration**	(453,374)	6,636	(305,591)	106,224	(24,612)			0				(670,717)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(457,575)	6,636	(298,849)	116,615	46,493			0	(110)			(586,790)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 **Report Period Beginning:** 01/01/15 **Ending:** 12/31/15

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(97,955)	289,601	1,801		597							194,044	30
31	Amortization of Pre-Op. & Org.	(4,841)	4,841											31
32	Interest	(1,928)	313,370	7,242		171							318,855	32
33	Real Estate Taxes			3,629		376							4,005	33
34	Rent-Facility & Grounds		(744,000)										(744,000)	34
35	Rent-Equipment & Vehicles			664									664	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(104,724)	(136,188)	13,336		1,144							(226,432)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers									(1,878)			(1,878)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**									(1,878)			(1,878)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(562,299)	(129,552)	(285,513)	116,615	47,637			0	(1,989)			(815,100)	45

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	$ 744,000	Beecher Properties, LLC	100.00%	$	$ (744,000)	1
2	V	21	Management Fees		Beecher Properties, LLC	100.00%	6,350	6,350	2
3	V	21	Administrative Expense		Beecher Properties, LLC	100.00%	286	286	3
4	V	30	Depreciation Expense		Beecher Properties, LLC	100.00%	289,601	289,601	4
5	V	31	Amortization Expense		Beecher Properties, LLC	100.00%	4,841	4,841	5
6	V	32	Interest Expense		Beecher Properties, LLC	100.00%	313,370	313,370	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 744,000			$ 614,448	$ * (129,552)	14

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	Dietary	$	Extended Care Consulting, LLC	100.00%	$ 130	$ 130	15
16	V	02	Food		Extended Care Consulting, LLC	100.00%	346	346	16
17	V	03	Housekeeping		Extended Care Consulting, LLC	100.00%	911	911	17
18	V	05	Utilities		Extended Care Consulting, LLC	100.00%	1,381	1,381	18
19	V	06	Maintenance		Extended Care Consulting, LLC	100.00%	3,974	3,974	19
20	V	17	Administrative		Extended Care Consulting, LLC	100.00%	2,483	2,483	20
21	V	19	Professional Fees	325,968	Extended Care Consulting, LLC	100.00%	4,388	(321,580)	21
22	V	20	Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	814	814	22
23	V	21	Office and Clerical		Extended Care Consulting, LLC	100.00%	10,164	10,164	23
24	V	24	Seminar and Travel		Extended Care Consulting, LLC	100.00%	279	279	24
25	V	25	Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	1,113	1,113	25
26	V	26	Insurance		Extended Care Consulting, LLC	100.00%	1,136	1,136	26
27	V	30	Depreciation		Extended Care Consulting, LLC	100.00%	1,801	1,801	27
28	V	32	Interest		Extended Care Consulting, LLC	100.00%	7,242	7,242	28
29	V	33	Real Estate Taxes		Extended Care Consulting, LLC	100.00%	3,629	3,629	29
30	V	35	Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	664	664	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			$ 325,968			$ 40,455	$ * (285,513)	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	06	Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	7,922	$ 7,922	15
16	V	06	Maintenance (Direct)	13,569	Extended Care Consulting, LLC	100.00%	13,569		16
17	V	07	Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	682	682	17
18	V	07	Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	1,787	1,787	18
19	V								19
20	V								20
21	V	17	Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	13,893	13,893	21
22	V	21	Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	83,211	83,211	22
23	V	21	Office and Clerical (Direct)	16,670	Extended Care Consulting, LLC	100.00%	16,670		23
24	V	27	Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	16,670	16,670	24
25	V	27	Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	1,522	1,522	25
26	V	22	Employee Benefits	9,072	Extended Care Consulting, LLC	100.00%		(9,072)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 39,311			$ 155,926	$ * 116,615	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	03	Housekeeping	$	Extended Care Clinical, LLC	100.00%	$ 97	$ 97	15
16	V	05	Utilities		Extended Care Clinical, LLC	100.00%	135	135	16
17	V	06	Maintenance		Extended Care Clinical, LLC	100.00%	101	101	17
18	V	19	Professional Fees	108,660	Extended Care Clinical, LLC	100.00%	502	(108,158)	18
19	V	20	Dues and Subscriptions		Extended Care Clinical, LLC	100.00%	146	146	19
20	V	21	Office & Clerical		Extended Care Clinical, LLC	100.00%	1,244	1,244	20
21	V	24	Travel and Seminar		Extended Care Clinical, LLC	100.00%	918	918	21
22	V	26	Insurance		Extended Care Clinical, LLC	100.00%	445	445	22
23	V	30	Depreciation		Extended Care Clinical, LLC	100.00%	597	597	23
24	V	32	Interest		Extended Care Clinical, LLC	100.00%	171	171	24
25	V	33	Real Estate Taxes		Extended Care Clinical, LLC	100.00%	376	376	25
26	V	01	Dietary Salary		Extended Care Clinical, LLC	100.00%	7,186	7,186	26
27	V	07	Emp. Ben. - Gen. Serv.		Extended Care Clinical, LLC	100.00%	908	908	27
28	V	10	Nursing Salary		Extended Care Clinical, LLC	100.00%	35,143	35,143	28
29	V	12	Social Service Salary		Extended Care Clinical, LLC	100.00%	20,504	20,504	29
30	V	15	Emp. Ben. - Healthcare		Extended Care Clinical, LLC	100.00%	7,031	7,031	30
31	V	17	Administration Salary		Extended Care Clinical, LLC	100.00%	55,657	55,657	31
32	V	21	Office Salary		Extended Care Clinical, LLC	100.00%	16,073	16,073	32
33	V	27	Emp. Ben. - Gen. Admin.		Extended Care Clinical, LLC	100.00%	9,063	9,063	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 108,660			$ 156,297	$ * 47,637	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Various Equipment	7,140	Vent Lease LLC	100.00%	7,140	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 7,140			$ 7,140	$ *	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	$ 520,948	Tri Care Rehab	100.00%	$ 520,948	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 520,948			$ 520,948	$ *	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Health Insurance	$	CCS Employee Benefits Group	100.00%	$ 198,502	$ 198,502	15
16	V								16
17	V								17
18	V								18
19	V	22	Employee Health Insurance	198,502	CCS Employee Benefits Group	100.00%		(198,502)	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			$ 198,502			$ 198,502	$ * 0	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Nursing and Medical Records	$ 8,351	MAC Rx, LLC	100.00%	$ 8,240	$ (110)	15
16	V	39	Ancillary	142,240	MAC Rx, LLC	100.00%	140,362	(1,878)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 150,590			$ 148,602	$ * (1,989)	39

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	B&Z GRANDCHILD TRUST	100.00%	BRIAR PLACE LTD.	INDIAN HEAD PARK	BEECHER PROPERTIES, LLC	EVANSTON	BUILDING CO.	1
2			CHATEAU NURSING AND REHABILITATION CENTER, L.L.C.	WILLOWBROOK	Extended Care Consulting	Evanston	Mgmt / Bookkeeping	2
3			COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	Extended Care Clinical	Evanston	Clinical	3
4			GRASMERE PLACE, LLC	CHICAGO	Care Centers Building	Evanston	Building Company	4
5			LAKEWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD	Vent Lease LLC	Evanston	Ventilator Equipment	5
6			LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT	Tri Care Rehab	Hillside	Therapy	6
7			MAJOR HOSPITAL DYER	DYER, IN	C.C.S. Veba	Evanston	Health Insurance	7
8			MAJOR HOSPITAL LAKE COUNTY	EAST CHICAGO, IN	MAC RX	Des Plaines	Pharmacy	8
9			MAJOR HOSPITAL LINCOLNSHIRE	MERRIVILLE, IN	Reliable Medical Supply	Des Plaines	Medical Supplies	9
10			MAJOR HOSPITAL MUNSTER	MUNSTER, IN				10
11			MAJOR HOSPITAL SEBOS	HOBART, IN				11
12			MCKINLEY HEALTH CARE CENTER	CANTON, OH				12
13			PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				13
14			PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				14
15			PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				15
16			RAINBOW BEACH QOC, L.L.C.	CHICAGO				16
17			SHEFFIELD MANOR	DYER, IN				17
18			SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				18
19			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				19
20			ST. JAMES WELLNESS REHAB VILLAS	CRETE				20
21			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				21
22			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				22
23			WHEATON CARE CENTER	WHEATON				23
24			SPRING CREEK	JOLIET				24
25			PARC OF JOLIET	JOLIET				25
26			ESTATES OF HYDE PARK	CHICAGO				26
27								27
28								28
29								29
30								30

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Extended Care Consulting, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	Dietary	Patient Days	1,326,152	31	$ 4,390	$	39,200	$ 130	1
2	02	Food	Patient Days	1,326,152	31	11,689		39,200	346	2
3	03	Housekeeping	Patient Days	1,326,152	31	30,827		39,200	911	3
4	05	Utilities	Patient Days	1,326,152	31	46,718		39,200	1,381	4
5	06	Maintenance	Patient Days	1,326,152	31	134,435		39,200	3,974	5
6	17	Administrative	Patient Days	1,326,152	31	84,000		39,200	2,483	6
7	19	Professional Fees	Patient Days	1,326,152	31	148,456		39,200	4,388	7
8	20	Dues and Subscriptions	Patient Days	1,326,152	31	27,539		39,200	814	8
9	21	Office and Clerical	Patient Days	1,326,152	31	343,869		39,200	10,164	9
10	24	Seminar and Travel	Patient Days	1,326,152	31	9,455		39,200	279	10
11	25	Other Staff Admin. Trans.	Patient Days	1,326,152	31	37,668		39,200	1,113	11
12	26	Insurance	Patient Days	1,326,152	31	38,431		39,200	1,136	12
13	30	Depreciation	Patient Days	1,326,152	31	60,912		39,200	1,801	13
14	32	Interest	Patient Days	1,326,152	31	244,990		39,200	7,242	14
15	33	Real Estate Taxes	Patient Days	1,326,152	31	122,786		39,200	3,629	15
16	35	Rent - Equipment & Auto	Patient Days	1,326,152	31	22,475		39,200	664	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,368,640	$		$ 40,455	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Extended Care Consulting, LLC
Street Address: 2201 West Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	06	Maintenance (Pooled)	Patient Days	1,326,152	31	268,019	268,019	39,200	7,922	1
2	06	Maintenance (Direct)	Direct		31	325,218	325,218		13,569	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,326,152	31	23,065		39,200	682	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		31	38,919			1,787	4
5										5
6										6
7	17	Administrative (Pooled)	Patient Days	1,326,152	31	470,018	470,018	39,200	13,893	7
8	21	Office and Clerical (Pooled)	Patient Days	1,326,152	31	2,815,061	2,815,061	39,200	83,211	8
9	21	Office and Clerical (Direct)	Direct		31	402,441	402,441		16,670	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,326,152	31	563,937		39,200	16,670	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		31	58,253			1,522	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 4,964,932	$ 4,280,758		$ 155,926	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Extended Care Clinical, LLC
Street Address: 2201 Main Street
City / State / Zip Code: Evanston, Illinois 60202
Phone Number: (847) 905-3000
Fax Number: (847) 905-3030

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	03	Housekeeping	Patient Days	794,254	19	$ 1,974	$	39,200	$ 97	1
2	05	Utilities	Patient Days	794,254	19	2,745		39,200	135	2
3	06	Maintenance	Patient Days	794,254	19	2,053		39,200	101	3
4	19	Professional Fees	Patient Days	794,254	19	10,180		39,200	502	4
5	20	Dues and Subscriptions	Patient Days	794,254	19	2,961		39,200	146	5
6	21	Office & Clerical	Patient Days	794,254	19	25,207		39,200	1,244	6
7	24	Travel and Seminar	Patient Days	794,254	19	18,605		39,200	918	7
8	26	Insurance	Patient Days	794,254	19	9,008		39,200	445	8
9	30	Depreciation	Patient Days	794,254	19	12,096		39,200	597	9
10	32	Interest	Patient Days	794,254	19	3,455		39,200	171	10
11	33	Real Estate Taxes	Patient Days	794,254	19	7,615		39,200	376	11
12	01	Dietary Salary	Patient Days	794,254	19	145,601	145,601	39,200	7,186	12
13	07	Emp. Ben. - Gen. Serv.	Patient Days	794,254	19	18,397		39,200	908	13
14	10	Nursing Salary	Patient Days	794,254	19	712,051	712,051	39,200	35,143	14
15	12	Social Service Salary	Patient Days	794,254	19	415,434	415,434	39,200	20,504	15
16	15	Emp. Ben. - Healthcare	Patient Days	794,254	19	142,463		39,200	7,031	16
17	17	Administration Salary	Patient Days	794,254	19	1,127,702	1,127,702	39,200	55,657	17
18	21	Office Salary	Patient Days	794,254	19	325,657	325,657	39,200	16,073	18
19	27	Emp. Ben. - Gen. Admin.	Patient Days	794,254	19	183,638		39,200	9,063	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,166,842	$ 2,726,445		$ 156,297	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Various Equipment	Direct Allocation						7,140	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 7,140	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: TriCare Rehab
Street Address: 240 Fencl Lane
City / State / Zip Code: Hillside, IL 60162
Phone Number: (773) 449-9400
Fax Number: (773) 449-9700

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Therapy	Direct Allocation			$	$		$ 520,948	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 520,948	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Employee Health Insurance	Direct Allocation			$	$		$ 198,502	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 198,502	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: MAC Rx, LLC
Street Address: 2307 S. Mount Prospect Road
City / State / Zip Code: Des Plaines, IL 60018
Phone Number: (224)220-2700
Fax Number: (224)220-2730

	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	10	Nursing And Medical Records	Direct Allocation			$	$		$ 8,240	1
2	39	Ancillary	Direct Allocation						140,362	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 148,602	25

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	CIB Bank		X				$	$ 6,464,290			$ 313,370	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Central Illinois Bank		X	Line of Credit				250,000				6
7												7
8	See Supplemental Schedule										7,413	8
9	TOTAL Facility Related						$	$ 6,714,290			$ 320,783	9
	B. Non-Facility Related*											
10	Interest Income		X								(1,928)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (1,928)	14
15	TOTALS (line 9+line14)						$	$ 6,714,290			$ 318,855	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Allocated - Ext. Care Consulting		X				$	$			$ 7,242	8
9	Allocated - ext. Care Clinical		X								171	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										7,413	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2014 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 171,933	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.)		$ 175,793	2
3. Under or (over) accrual (line 2 minus line 1).		$ 3,860	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 180,377	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.		$ 184,237	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2010	135,013	8
	2011	145,006	9
	2012	157,126	10
	2013	163,746	11
	2014	171,788	12

2015 Accrual = $171,788 x 1.05 = $180,377

Allocated - Extended Care Consulting - $3,629

Allocated - Extended Care Clinical - $376

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	$	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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nrsg & Reh Ctr COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2014 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 2014.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	22-22-16-200-028-0000	Long Term Care Property	$ 167,891.18	$ 167,891.18
2.	22-22-16-200-021-0000	Long Term Care Property	$ 3,896.74	$ 3,896.74
3.	See Attached	Care Centers Building, LLC	$ 165,913.23	$ 3,799.05
4.	See Attached	Alloc from Dyer Admin Office	$ 3,814.66	$ 112.76
5.	112.76		$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 341,515.81	$ 175,699.73

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

IMPORTANT NOTICE

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

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

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

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

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Beecher Manor Nrsg & Reh Ctr COUNTY Will

FACILITY IDPH LICENSE NUMBER 0047738

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

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

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

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

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,799 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

None

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	123,116	2006	$ 163,718	1
2	Allocated - Care Centers Building			18,776	2
3	TOTALS	123,116		$ 182,494	3

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	130		2006	1985	$ 2,546,584	$	39	$ 65,297	$ 65,297	$ 644,807	4
5				2008	1,794,872		39	46,022	46,022	339,437	5
6				2009	3,618,157		39	93,675	93,675	642,445	6
7				2010	4,953		39	122	122	732	7
8						289,601			(289,601)		8
	Improvement Type**										
9	Various			2006	44,583		20	2,229	2,229	20,944	9
10	Various			2007	35,433		20	1,641	1,641	17,125	10
11	Various			2008	107,367		20	4,911	4,911	50,792	11
12	Various			2009	113,868		20	1,539	1,539	93,066	12
13	Various			2010	20,272		20	1,326	1,326	7,882	13
14	Various			2011	3,519		20			3,519	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		79,079	1,066		1,066		57,490	68
69	Financial Statement Depreciation			59,577			(59,577)		69
70	TOTAL (lines 4 thru 69)		$ 8,368,687	$ 350,244		$ 217,829	$ (132,415)	$ 1,878,240	70

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 8,368,687	$ 350,244		$ 217,829	$ (132,415)	$ 1,878,240	1
2	Water Heater	2012	10,529		20	526	526	2,062	2
3	Air Conditioner	2012	17,400		20	870	870	3,045	3
4	Automatic Door	2012	6,475		20	324	324	1,295	4
5	Removal & Install New Call System - North End	2012	3,150		20	630	630	2,205	5
6	New Receiving Doors & Hardware	2012	2,959		20	148	148	542	6
7	Lobby Air Condition Rebuild	2012	4,281		20	214	214	785	7
8	New Blinds	2012	6,294		20	1,259	1,259	3,986	8
9	New Nurse Call System - South End	2012	5,620		20	1,124	1,124	3,466	9
10	Installation Of Drains, Vent And Sink In Dining Room	2013	8,500		20	850	850	2,408	10
11	Fence For Dumpster	2013	6,550		20	437	437	1,164	11
12	Cubicle Curtains	2013	16,444		20	1,644	1,644	4,111	12
13	Removed Trees, 2 Barns, 1 Corn Silo And Concrete Foundation	2013	23,200		20	1,160	1,160	2,707	13
14	Roof Work	2014	5,300		20	265	265	486	14
15	Installed New Relay For Compressor	2014	2,980		20	149	149	199	15
16	South Corridor Hvac	2015	29,612		20	987	987	987	16
17	Replacing A Faulty Sprinkler Valve	2015	3,710		20	186	186	186	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	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
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	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
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19									19
20									20
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	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									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,521,691	$ 350,244		$ 228,602	$ (121,642)	$ 1,907,874	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$	$		$	$	$	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
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party		$	$		$	$	$	1
2	Buildings:								2
3	Allocated - Care Centers Building, LLC	2002	23,376	599	35	599		7,967	3
4									4
5	Allocated - Extended Care Clinical, LLC	2002	2,499	64	35	64		852	5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated - Extended Care Consulting, LLC	2007	136	7	20	7		61	9
10	Allocated - Extended Care Consulting, LLC	2009	81	4	20	4		29	10
11	Allocated - Extended Care Consulting, LLC	2010	797	40	20	40		239	11
12	Allocated - Extended Care Consulting, LLC	2011	287	14	20	14		72	12
13	Allocated - Extended Care Consulting, LLC	2012	95	5	20	5		19	13
14	Allocated - Extended Care Consulting, LLC	2014	1,311	66	20	66		131	14
15									15
16	Allocated - Care Centers Building, LLC	2002	19,310		20			19,310	16
17	Allocated - Care Centers Building, LLC	2003	22,756		20			22,756	17
18	Allocated - Care Centers Building, LLC	2005	1,131	120	20	120		1,129	18
19	Allocated - Care Centers Building, LLC	2009	204	10	20	10		71	19
20	Allocated - Care Centers Building, LLC	2014	1,897	95	20	95		190	20
21	Allocated - Care Centers Building, LLC	2015	322	16	20	16		16	21
22									22
23	Allocated - Extended Care Clinical, LLC	2002	2,064		20			2,064	23
24	Allocated - Extended Care Clinical, LLC	2003	2,433		20			2,433	24
25	Allocated - Extended Care Clinical, LLC	2005	121	13	20	13		121	25
26	Allocated - Extended Care Clinical, LLC	2009	22	1	20	1		8	26
27	Allocated - Extended Care Clinical, LLC	2014	203	10	20	10		20	27
28	Allocated - Extended Care Clinical, LLC	2015	34	2	20	2		2	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 79,079	$ 1,066		$ 1,066	$	$ 57,490	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 79,079	$ 1,066		$ 1,066	$	$ 57,490	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
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20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 79,079	$ 1,066		$ 1,066	$	$ 57,490	34

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	$ 140,956	$ 583	$ 21,158	$ 20,575	10	$ 77,653	71
72	Current Year Purchases	19,028	91	3,203	3,112	10	3,203	72
73	Fully Depreciated Assets	667,920				10	660,755	73
74								74
75	TOTALS	$ 827,904	$ 674	$ 24,361	$ 23,687		$ 741,611	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		Alloc. - Extended Care Clinical	2012	$ 2,536	$ 507	$ 507	$	5	$ 1,764	76
77		Alloc. - Extended Care Consultin	2011	5,334	151	151		5	4,882	77
78										78
79										79
80	TOTALS			$ 7,870	$ 658	$ 658	$		$ 6,646	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 9,539,959	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 351,576	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 253,621	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (97,955)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,656,130	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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? ☐ YES ☐ NO
   If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2016	$
13.	/2017	$
14.	/2018	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 1,227 Description: See Attached Schedule
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 428,201	$		$ 428,201	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			95,019			95,019	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			385,273			385,273	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				406,936		406,936	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					7,966	130,225		138,191	13
14	TOTAL			$		$ 916,459	$ 537,161		$ 1,453,620	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 Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15 (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	$ 289,184	$ 308,914	1
2	Cash-Patient Deposits	11,880	11,880	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,831,649	1,831,649	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	213,820	213,820	6
7	Other Prepaid Expenses	181,464	181,464	7
8	Accounts Receivable (owners or related parties)	2,525,844	2,035,316	8
9	Other(specify):	67,621	67,621	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,121,462	$ 4,650,664	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		163,718	13
14	Buildings, at Historical Cost		7,964,566	14
15	Leasehold Improvements, at Historical Cost	434,398	434,398	15
16	Equipment, at Historical Cost	363,335	795,033	16
17	Accumulated Depreciation (book methods)	(550,481)	(3,283,486)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		376,831	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 247,252	$ 6,451,060	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,368,714	$ 11,101,724	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,042,510	$ 1,042,509	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,395	15,395	28
29	Short-Term Notes Payable	250,000	250,000	29
30	Accrued Salaries Payable	289,670	289,670	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,360	18,360	31
32	Accrued Real Estate Taxes(Sch.IX-B)	180,377	180,377	32
33	Accrued Interest Payable		13,360	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,796,312	$ 1,809,671	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		6,464,290	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)**	$	$ 6,464,290	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,796,312	$ 8,273,961	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,572,402	$ 2,827,763	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,368,714	$ 11,101,724	48

***(See instructions.)**

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 3,587,569	1	
2	Restatements (describe):		2	
3	**Dividends**	56,970	3	
4	**Rounding**	(7)	4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,644,532	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	311,870	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	(384,000)	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)**	$ (72,130)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,572,402	24	*

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

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	$ 10,319,321	1
2	Discounts and Allowances for all Levels	(4,446,977)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,872,344	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,927,305	6
7	Oxygen	956	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,928,261	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	2,108	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	401,405	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	41,018	19
20	Radiology and X-Ray	10,134	20
21	Other Medical Services	66,703	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 521,368	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,928	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,928	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	740	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 740	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,324,641	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,594,760	31
32	Health Care	3,604,945	32
33	General Administration	2,116,659	33
	B. Capital Expense		
34	Ownership	984,371	34
	C. Ancillary Expense		
35	Special Cost Centers	1,453,620	35
36	Provider Participation Fee	258,416	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,012,771	40
41	**Income before Income Taxes (line 30 minus line 40)****	311,870	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 311,870	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,640,662	44
45	Private Pay - Net Inpatient Revenue	1,278,785	45
46	Medicare - Net Inpatient Revenue	426,740	46
47	Other-(specify) Hospice	517,761	47
48	Other-(specify) Insurance	8,396	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,872,344	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	1,974	2,237	$ 106,316	$ 47.53	1
2	Assistant Director of Nursing	1,870	2,207	82,122	37.21	2
3	Registered Nurses	24,980	27,225	857,137	31.48	3
4	Licensed Practical Nurses	20,872	23,105	633,272	27.41	4
5	CNAs & Orderlies	71,367	77,092	937,511	12.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,080	11,721	237,494	20.26	8
9	Activity Director	1,743	2,209	55,284	25.03	9
10	Activity Assistants	7,767	8,392	80,672	9.61	10
11	Social Service Workers	6,773	7,287	136,052	18.67	11
12	Dietician	1,441	1,480	27,446	18.54	12
13	Food Service Supervisor	1,777	2,129	65,046	30.55	13
14	Head Cook	4,889	5,494	69,091	12.58	14
15	Cook Helpers/Assistants	21,080	23,050	204,097	8.85	15
16	Dishwashers					16
17	Maintenance Workers	5,898	6,728	120,395	17.89	17
18	Housekeepers	19,259	20,003	211,818	10.59	18
19	Laundry					19
20	Administrator	2,223	2,381	92,254	38.75	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,505	6,899	83,051	12.04	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,853	2,098	38,046	18.13	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	1,438	1,595	27,431	17.20	33
34	TOTAL (lines 1 - 33)	213,789	233,332	$ 4,064,535 *	$ 17.42	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	546	$ 27,931	01-03	35
36	Medical Director	Monthly	18,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,110	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	546	$ 54,041		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,713	42,484	10-03	52
53	TOTAL (lines 50 - 52)	1,713	$ 42,484		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lisa Hardaman	Administrator		$ 78,161
Michael Stoudt	Administrator		14,093
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 92,254

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
FR&R/Marcum LLP	Accounting	$ 27,349
Ext. Care Consulting	Home Office Expense	325,968
Ext. Care Clinical	Home Office Expense	108,660
See Attached	Legal	13,408
Personnel Planners	Unemployment Tax Cons.	1,438
Pro Payroll Services	Payroll Services	22,445
Access One	Computer Services	2,077
eHealth Data Solutions	Data Processing	1,590
Ability Network	Computer Services	3,337
National Datacare Corporation	Resident Fund Processing	1,039
Pinnacle Quality Insight	Customer Satisfaction	3,543
See Supplemental Schedule		15
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 510,869

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 155,672
Unemployment Compensation Insurance	63,863
FICA Taxes	304,507
Employee Health Insurance	115,783
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	5,152
Other Employee Welfare	5,798
TOTAL (agree to Schedule V, line 22, col.8)	$ 650,774

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	10,330
Health Care Worker Background Check	5,266
(Indicate # of checks performed 454)	
Patient Background Checks	
Dues and Subscriptions	16,304
Licenses and Permits	5,180
Allocated - Extended Care Consulting	814
Allocated - Extended Care Clinical	146
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 40,030

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,117
Allocated - Extended Care Consulting	279
Allocated - Extended Care Clinical	918
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,314

**See instructions.

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Beecher Manor Nrsg & Reh Ctr # 0047738 Report Period Beginning: 01/01/15 Ending: 12/31/15

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 $ 18,438**

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

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

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **82,081** 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.

(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. $ **258,416**
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. $ Has any meal income been offset against related costs? **No** Indicate the amount. $

(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? **N/A**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

(19) 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.