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.

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

I. IDPH License ID Number: 0027078

Facility Name: Park Lawn Center

Address: 5831 West 115th St (Number) Alsip (City) 60803 (Zip Code)

County: Cook

Telephone Number: (708) 396-1117 **Fax #** (708) 396-1186

HFS ID Number:

Date of Initial License for Current Owners: 9-22-82

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Janice Leise **Telephone Number:** (708) 425-3344 Ext.239
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 7-1-15 to 6-30-16 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) 10-27-16 (Date)
(Type or Print Name) Steve Manning
(Title) Executive Director

Paid Preparer

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

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

III. STATISTICAL DATA

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

	1 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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	41	Intermediate/DD	41	14,965	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	41	TOTALS	41	14,965	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					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	14,157			14,157	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,157			14,157	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.60%

D. How many bed-hold days during this year were paid by the Department?
160 (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)

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

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

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

I. On what date did you start providing long term care at this location?
Date started 09/22/82

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

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

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

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

Tax Year: 6-30-16 Fiscal Year: 6-30-16

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	150,805	5,121	6,545	162,471		162,471		162,471			1
2	Food Purchase		173,234		173,234		173,234		173,234			2
3	Housekeeping	30,091	6,672		36,763		36,763		36,763			3
4	Laundry	19,132	14,280		33,412		33,412		33,412			4
5	Heat and Other Utilities			64,990	64,990		64,990		64,990			5
6	Maintenance	36,775	23,282	39,592	99,649		99,649		99,649			6
7	Other (specify):*		3,524		3,524		3,524		3,524			7
8	TOTAL General Services	236,803	226,113	111,127	574,043		574,043		574,043			8
	B. Health Care and Programs											
9	Medical Director			8,400	8,400		8,400		8,400			9
10	Nursing and Medical Records	320,702	91,876	21,733	434,311		434,311		434,311			10
10a	Therapy			7,260	7,260		7,260		7,260			10a
11	Activities	4,326	989		5,315		5,315		5,315			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation		8,584	5,230	13,814		13,814		13,814			14
15	Other (specify):* See page 26	827,982			827,982		827,982		827,982			15
16	TOTAL Health Care and Programs	1,153,010	101,449	42,623	1,297,082		1,297,082		1,297,082			16
	C. General Administration											
17	Administrative	44,684			44,684		44,684		44,684			17
18	Directors Fees											18
19	Professional Services			40,623	40,623		40,623		40,623			19
20	Dues, Fees, Subscriptions & Promotions			9,339	9,339		9,339		9,339			20
21	Clerical & General Office Expenses	152,218	23,820		176,038		176,038		176,038			21
22	Employee Benefits & Payroll Taxes			389,039	389,039		389,039	(30)	389,009			22
23	Inservice Training & Education			6,612	6,612		6,612		6,612			23
24	Travel and Seminar			551	551		551		551			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			19,631	19,631		19,631		19,631			26
27	Other (specify):* See page 27	39,344			39,344		39,344		39,344			27
28	TOTAL General Administration	236,246	23,820	465,795	725,861		725,861	(30)	725,831			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,626,059	351,382	619,545	2,596,986		2,596,986	(30)	2,596,956			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 Park Lawn Center #0027078 **Report Period Beginning:** 7-1-15 **Ending:** 6-30-16

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			4,231	4,231		4,231	174,543	178,774			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			9,836	9,836		9,836	73,786	83,622			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			141,437	141,437		141,437	(141,437)				34
35	Rent-Equipment & Vehicles			8,237	8,237		8,237	(8,237)				35
36	Other (specify):*											36
37	**TOTAL Ownership**			163,741	163,741		163,741	98,655	262,396			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			140,864	140,864		140,864		140,864			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			140,864	140,864		140,864		140,864			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,626,059	351,382	924,150	2,901,591		2,901,591	98,625	3,000,216			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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(30)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (30)		$	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)			34
35	Other- Attach Schedule	98,655	5A	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 98,655		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 98,625		37

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

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

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

Park Lawn Center

ID# 0027078

Report Period Beginning: 7-1-15

Ending: 6-30-16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Allowable Depreciation from Related Party	$ 174,543	30	1
2	Allowable Interest from Related Party	73,786	32	2
3	Rent-Facility & Grounds	(141,437)	34	3
4	Rent Equipment & Vehicles	(8,237)	35	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				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**	98,655		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(30)	0	0	0	0	0	0	0	0	0	0	(30)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(30)	0	0	0	0	0	0	0	0	0	0	(30)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(30)	0	0	0	0	0	0	0	0	0	0	(30)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Park Lawn Center # 0027078 **Report Period Beginning:** 7-1-15 **Ending:** 6-30-16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	174,543	0	0	0	0	0	0	0	0	0	0	174,543	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	73,786	0	0	0	0	0	0	0	0	0	0	73,786	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(141,437)	0	0	0	0	0	0	0	0	0	0	(141,437)	34
35	Rent-Equipment & Vehicles	(8,237)	0	0	0	0	0	0	0	0	0	0	(8,237)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	98,655	0	0	0	0	0	0	0	0	0	0	98,655	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	98,625	0	0	0	0	0	0	0	0	0	0	98,625	45

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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
				Park Lawn Assn.	Oak Lawn	Support Organiztion

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$	Park Lawn Association, See Explanation on page 5A		$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	James Himmel	BOD						1
2	Bonnie Price	BOD						2
3	Maureen Reilly	BOD						3
4	Jonathan Perry	BOD						4
5	Marilyn Wnuk	BOD						5
6	Chuck Jenrich	BOD						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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	Not Applicable								$		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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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		See page 26				$	$		$	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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Private Bank		X	Mortgage	interest	12-15-12	$ 3,000,000	$ 2,432,112	1-1-18	2.9250	$ 73,786	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 3,000,000	$ 2,432,112			$ 73,786	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 3,000,000	$ 2,432,112			$ 73,786	15

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

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

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

Facility Name & ID Number Park Lawn Center # 0027078 **Report Period Beginning:** 7-1-15 **Ending:** 6-30-16

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	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.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$	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.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011		8
	2012		9
	2013		10
	2014		11
	2015		12

Not Applicable

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	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.**

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Park Lawn Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0027078

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	Not Applicable		$	$
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 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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,891 B. General Construction Type: Exterior Brick & Aluminium Frame _____ Number of Stories 2

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

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

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

N/A

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: Completely Amoritized 6-30-08 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	Facilities	124,955	1981	$ 190,000	1
2					2
3	TOTALS	124,955		$ 190,000	3

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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				1982	$ 210,000	$ 6,000	35	$ 6,000	$	$ 202,636	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Plumbing, Heat & AC			1982	165,500	4,729	35	4,729		160,786	9
10	Electric & Fixtures			1982	81,400	2,326	35	2,326		79,084	10
11	Elevator			1982	33,385	954	35	954		32,436	11
12	Concrete			1982	43,171	1,233	35	1,233		26,126	12
13	Sprinklers			1982	22,085	631	35	631		21,440	13
14	Bath. Access.			1982	2,450	70	35	70		2,380	14
15	Construction Int			1982	18,357	525	35	525		17,850	15
16	Carpentry			1982	23,800	680	35	680		23,120	16
17	Windows			1982	33,088	945	35	945		32,133	17
18	Ceramic Tile			1982	10,621	303	35	303		10,302	18
19	Painting			1982	10,166	290	35	290		9,861	19
20	Various Construction Materials			1982	75,966	2,170	35	2,170		73,780	20
21	Permits			1982	1,803	52	35	52		1,768	21
22	Architect Fee			1982	29,577	844	35	844		28,696	22
23	Construction Manager			1982	40,000	1,143	35	1,143		38,862	23
24	Demolition			1982	6,858	196	35	196		6,664	24
25	Windows			1983	4,258		25			4,258	25
26	Sewer & Sump Pump			1983	4,933		10			4,933	26
27	Windows			1986	850		25			850	27
28	Generator			1986	15,785		20			15,785	28
29	Fence/Gate			1993	2,053		10			2,053	29
30	Roof Repair			1997	26,382		15			26,382	30
31	Tile Main area and Floor Patch			2001	5,857		10			5,857	31
32	Compressor			2004	2,475	165	15	165		1,980	32
33	4 Stage Chiller			2005	1,285	85	15	85		1,014	33
34	Elevator Pump			2005	6,200	620	10	620		5,993	34
35	General Contractor Job Superintendent			2007	180,564	4,514	40	4,514		41,755	35
36	General Contractor Fees			2007	210,949	5,274	40	5,274		48,784	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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	Ins & Permits	2007	$ 184,211	$ 4,605	40	$ 4,605	$	$ 42,597	37
38	Estimate Contingency	2007	1,471	37	40	37		342	38
39	Roofing	2007	185,247	4,631	40	4,631		42,837	39
40	Metal Wall Panels	2007	17,760	444	40	444		4,107	40
41	Sun Screens	2007	46,408	1,160	40	1,160		10,730	41
42	HVAC	2007	230,756	5,769	40	5,769		53,363	42
43	Electrial	2007	366,412	9,160	40	9,160		84,730	43
44	Final Cleaning	2007	1,145	29	40	29		268	44
45	Selective Demolition	2007	39,425	986	40	986		9,120	45
46	Earthwork	2007	103,726	2,593	40	2,593		23,985	46
47	Asphalt Paving	2007	56,525	1,413	40	1,413		13,077	47
48	Fencing	2007	12,113	303	40	303		2,803	48
49	Landscapomg	2007	23,679	592	40	592		5,476	49
50	Concrete	2007	148,644	3,716	40	3,716		34,373	50
51	Steel	2007	18,829	471	40	471		4,356	51
52	Carpentry	2007	592,248	14,806	40	14,806		138,015	52
53	Millwork	2007	35,126	878	40	878		8,122	53
54	Drywall & acoustical	2007	233,229	5,831	40	5,831		53,936	54
55	Calking	2007	4,232	106	40	106		980	55
56	Door & Hardware	2007	77,373	1,934	40	1,934		17,890	56
57	R/R Coiling Doors	2007	3,148	79	40	79		730	57
58	Overhead Doors	2007	3,450	86	40	86		796	58
59	Aluminum Entrances	2007	67,203	1,680	40	1,680		15,540	59
60	Wood Windows	2007	82,549	2,064	40	2,064		19,092	60
61	Tile & Carpet	2007	126,869	3,172	40	3,172		29,341	61
62	Painting	2007	47,690	1,192	40	1,192		11,026	62
63	Toilet Acc/Floor Mat/ Fire Ext/ Tack board	2007	15,955	399	40	399		3,591	63
64	Aceovyn Wall Protection	2007	20,486	512	40	512		4,736	64
65	Fire Protection	2007	112,086	2,802	40	2,802		25,919	65
66	Plumbing	2007	387,850	9,696	40	9,696		89,688	66
67	Low Voltage	2007	20,482	512	40	512		4,736	67
68	Fire Hydrant	2007	9,975	249	40	249		2,304	68
69	Two Monument Signs	2007	4,750	119	40	119		1,100	69
70	TOTAL (lines 4 thru 69)		$ 4,550,870	$ 115,775		$ 115,775	$	$ 1,687,274	70

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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		$ 4,550,870	$ 115,775		$ 115,775	$	$ 1,687,274	1
2	Metal Studs	2007	13,225	331	40	331		3,061	2
3	Architect	2007	348,281	8,707	40	8,707		80,540	3
4	Legal	2007	4,095	102	40	102		944	4
5	Soil Boring	2007	1,200	30	40	30		278	5
6	Survey	2007	2,300	58	40	58		536	6
7	Phone System	2007	12,262	307	40	307		2,839	7
8	Title Company Fees	2007	5,410	135	40	135		1,249	8
9	General Contractor Job Superintendent	2007	22,050	551	40	551		4,684	9
10	General Contractor Fees	2007	71,712	1,793	40	1,793		15,240	10
11	Roofing	2008	53,578	1,339	40	1,339		11,282	11
12	Sun Screens	2008	27,467	687	40	687		5,839	12
13	HVAC	2008	42,548	1,064	40	1,064		9,018	13
14	Electricial	2008	42,114	1,053	40	1,053		8,950	14
15	Selective Demolition	2008	2,018	50	40	50		425	15
16	Earthwork	2008	5,459	136	40	136		1,156	16
17	Asphalt Paving	2008	2,975	74	40	74		629	17
18	Fencing	2008	638	16	40	16		136	18
19	Landscaping	2008	8,958	224	40	224		1,947	19
20	Concrete	2008	7,823	196	40	196		1,666	20
21	Steel	2008	3,641	91	40	91		774	21
22	Carpntry	2008	31,944	799	40	799		6,791	22
23	Millwork	2008	11,554	289	40	289		2,456	23
24	Drywall & Acoustical	2008	54,781	1,370	40	1,370		11,645	24
25	Doors & Hardware	2008	5,007	125	40	125		1,062	25
26	Aluminum Entrances	2008	8,517	213	40	213		1,810	26
27	Wood Windows	2008	1,395	35	40	35		297	27
28	Tile & Carpet	2008	12,794	320	40	320		2,720	28
29	Painting	2008	23,111	578	40	578		5,087	29
30	Toilet Acc/Floor/Mat/Fire Ext/ Tack Board	2008	2,465	62	40	62		533	30
31	Acrovyn Wall Protection	2008	472	12	40	12		102	31
32	Fire Protection	2008	37,852	946	40	946		8,041	32
33	Plumbing	2008	41,841	1,043	40	1,043		8,928	33
34	TOTAL (lines 1 thru 33)		$ 5,460,357	$ 138,511		$ 138,511	$	$ 1,887,939	34

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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		$ 5,460,357	$ 138,511		$ 138,511	$	$ 1,887,939	1
2	Low Voltage	2008	23,516	588	40	588		4,116	2
3	Fire Hydrant	2008	525	13	40	13		91	3
4	Two Monument Signs	2008	12,250	306	40	306		2,142	4
5	Metal Studs	2008	4,295	107	40	107		749	5
6	Architect	2008	1,969	49	40	49		343	6
7	Phone System	2008	10,053	251	40	251		1,757	7
8	Aquarium	2009	7,827	783	10	783		5,481	8
9	Artwork	2009	1,510	151	10	151		1,057	9
10	Dedication Sign	2009	2,553	54	40	54		378	10
11	Two Electric Heaters	2009	1,121	28	40	28		196	11
12	Vinyl Tile Front Entrance	2009	1,468	37	40	37		259	12
13	Wallcovering & Chair Rail	2009	3,992	100	40	100		700	13
14	Masonary Restoration	2009	3,685	184	20	184		1,288	14
15	Tuckpointing Bldg.	2010	9,800	490	20	490		3,267	15
16	Parking Lot Lighting	2010	3,480	174	20	174		1,117	16
17	Pump Work	2010	1,522	101	15	101		651	17
18	Two Marley Heaters	2010	2,618	261	10	261		1,636	18
19	Door Hardware	2010	1,488	74	20	74		446	19
20	Crack filling/sealcoating of lot	2010	4,747	475	10	475		2,809	20
21	Exhaust Fan add on Elevator Room	2011	2,775	278	10	278		1,457	21
22	Canopy Sprinkler Installation	2011	9,290	619	15	619		3,148	22
23	Completion of River Rock to CR Drive	2011	1,097	110	10	110		548	23
24	Redo Center Landscapting	2011	5,869	391	15	391		1,695	24
25	Water Heater	2012	3,082	308	10	308		1,079	25
26	Sprinkler Pipe Chases	2013	4,172	209	20	209		678	26
27	Modifications to Fire Sprinkler Piping	2013	12,150	608	20	608		1,974	27
28	Swing Door	2014	1,920	96	20	96		160	28
29	Sealcoating, replace 4 wheel stops	2014	4,685	937	20	937		1,874	29
30	Trane RTU Economizer	2016	4,429	37	10	37		74	30
31	Activity Room Ductless AC split system	2016	8,843	74	10	74		74	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,617,088	$ 146,404		$ 146,404	$	$ 1,929,183	34

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	$ 307,925	$ 25,724	$ 25,724	$	various	$ 177,297	71
72	Current Year Purchases	12,576	1,040	1,040		various	1,040	72
73	Fully Depreciated Assets	197,715				various	197,715	73
74								74
75	TOTALS	$ 518,216	$ 26,764	$ 26,764	$		$ 376,052	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	See Page 24	Various	Various	$ 61,097	$ 5,606	$ 5,606	$	5	$ 39,363	76
77										77
78										78
79										79
80	TOTALS			$ 61,097	$ 5,606	$ 5,606	$		$ 39,363	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,386,401	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 178,774	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 178,774	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,344,598	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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning 7/1/15
    Ending 6/30/16

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

	Fiscal Year Ending	Annual Rent
12.	06/30/2017	$ 125,592
13.	06/30/2018	$ 125,592
14.	06/30/2019	$ 125,592

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: $ 16,450 Description: PACE $6062, Copier $10388
    (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	See attached listing page 25		$ 181.40	$ 2,176	17
18					18
19					19
20					20
21	TOTAL		$ 181.40	$ 2,176	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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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? [X] YES [ ] 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 [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 40

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 90 OJT

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	5
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	5

(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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Not Applicable	hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	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.

STATE OF ILLINOIS

Facility Name & ID Number Park Lawn Center **#** 0027078 **Report Period Beginning:** 7-1-15 **Ending:** 6-30-16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 6-30-16 **(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	$ 395,243	$	1
2	Cash-Patient Deposits	93,392		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	63,724		6
7	Other Prepaid Expenses	17,819		7
8	Accounts Receivable (owners or related parties)	610,054		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,180,232	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	737,224		16
17	Accumulated Depreciation (book methods)	(510,898)		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):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 226,326	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,406,558	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 116,886	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	91,227		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	455,267		30
31	Accrued Taxes Payable (excluding real estate taxes)	8,303		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Client Reserves	5,569		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 677,252	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	613,063		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)**	$ 613,063	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,290,315	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 116,243	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,406,558	$	48

***(See instructions.)**

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 116,243	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 116,243	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)		7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$	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)**	$ 116,243	24 *

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

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	$ 2,314,799	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,314,799	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	8,471	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 8,471	23
	D. Non-Operating Revenue		
24	Contributions	581,419	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 581,419	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,904,689	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	574,043	31
32	Health Care	1,297,082	32
33	General Administration	725,861	33
	B. Capital Expense		
34	Ownership	163,741	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	140,864	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,901,591	40
41	**Income before Income Taxes (line 30 minus line 40)****	3,098	41
42	**Income Taxes**	3,098	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** **See page 27** **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 Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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	1,702	2,080	$ 46,332	$ 22.28	1
2	Assistant Director of Nursing	1,901	2,982	74,414	24.95	2
3	Registered Nurses	4,324	8,257	137,928	16.70	3
4	Licensed Practical Nurses	2,113	2,923	62,028	21.22	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	449	469	4,326	9.22	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,871	2,080	21,108	10.15	13
14	Head Cook	1,779	2,080	23,169	11.14	14
15	Cook Helpers/Assistants	8,343	11,771	106,528	9.05	15
16	Dishwashers					16
17	Maintenance Workers	1,981	2,365	36,775	15.55	17
18	Housekeepers	2,827	3,343	30,091	9.00	18
19	Laundry	2,030	2,126	19,132	9.00	19
20	Administrator	571	645	44,684	69.28	20
21	Assistant Administrator					21
22	Other Administrative	2,466	3,752	86,192	22.97	22
23	Office Manager	1,562	2,080	56,022	26.93	23
24	Clerical	680	736	10,004	13.59	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	4,653	6,240	86,402	13.85	28
29	Resident Services Coordinator	1,500	2,240	94,307	42.10	29
30	Habilitation Aides (DD Homes)	46,347	65,183	647,273	9.93	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	2,838	3,147	39,344	12.50	33
34	TOTAL (lines 1 - 33)	89,937	124,499	$ 1,626,059 *	$ 13.06	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	187	$ 6,545	1-3	35
36	Medical Director	56	8,400	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	132	7,260	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Psychiatrist	24	6,000	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	399	$ 28,205		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	42	$ 2,543	10-3	50
51	Licensed Practical Nurses	329	13,190	10-3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	371	$ 15,733		53

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Steve Manning	Executive Director		$ 36,720
James R. Weise	Executive Director		7,964
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 44,684

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
Paycor	Computer Payroll	$ 17,477
Comcast	Data Processing	1,068
Community Service Partners	Data Processing	18,130
Franczek Radelet	Legal	235
Cocalas, Westberg & Mommsen	Audit	4,696
James Himmel	Legal	17
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 41,623

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 47,750
Unemployment Compensation Insurance	7,548
FICA Taxes	120,633
Employee Health Insurance	207,351
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Match	5,727
Mgmt Benefits of $ 30 not included	
TOTAL (agree to Schedule V, line 22, col.8)	$ 389,009

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	$
Advertising: Employee Recruitment	127
Health Care Worker Background Check	489
(Indicate # of checks performed 24)	
Patient Background Checks	
Membership Fees	8,375
License Fees	242
Subscriptions	106
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,339

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
The Arc of Illinois	551
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 551

**See instructions.

Facility Name & ID Number Park Lawn Center # 0027078 Report Period Beginning: 7-1-15 Ending: 6-30-16

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? **No**
If YES, give association name and amount.

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

(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?

(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? **various**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **35,072** 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 fo
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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period. $ **140,864**
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 tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **0** Has any meal income been offset against
related costs? **0** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation fo
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
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? **N/A Personal use not permitted**
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Cocalas, Westberg & Mommsen, Ltd.**

(18) Have all costs which do not relate to the provision of long term care been adjusted out
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 see page 28**
Attach invoices and a summary of services for all architect and appraisal fees

Related Party Adjustment

Park Lawn Center

Lease Adjustment
Management Benefits
P/R & In Kind

ADJUSTMENT EXPLANATION
2015/2016 FY

	TOTAL	WAC I	WAC II	SUPPORTED EMPLOYMENT	ORS	CILA	126TH ST. RESIDENTIAL	115TH ST. RESIDENTIAL	CHOICE
Total Lease	720052	87412	151822	17347	3436	205885	66653	149674	37823
LESS: Community Leas	143885	26010	75260	9686	599	8227	6730	16450	923
Related Organization	576167	61402	76562	7661	2837	197658	59923	133224	36900
Interest & Depreciation Related Organization	547623	21432	83421	7147	2487	112106	88689	226828	5513
Adjustment	28544	39970	-6859	514	350	85552	-28766	-93604	31387
Adjust Related Organiza	547623	21432	83421	7147	2487	112106	88689	226828	5513
Community Lease	143885	26010	75260	9686	599	8227	6730	16450	923
Grand Total Allowable L	691508	47442	158681	16833	3086	120333	95419	243278	6436
Other Adjustments									
Management Benefits	-117	-16	-29	-5	-4	-24	-9	-30	0
Public Relations	-460	0	-132	0	0	0	0	0	-328
In Kind	0	0	0	0	0	0	0	0	0

	PLA	PLH
Total Interest	129061	47851
Total Depreciation	349609	40322
	478670	88173
PLH	88173	
	566843	
Fundraising	-19220	
	547623	

PLA Depreciation	
Bldg. Depreciation	270676
Equipment Depreciation	78933
	349609

Mortgage Interest	128002
Vehicle Interest	1059
	129061

1 Use	2 Make, Model & Year		3 Year Acquired	4 Cost	Current Book Depreciation	%	5 Prog. % of Depreciatic	6 Straight Line Depreciation	Program % of Straight Line Depr.	7 Adjustments	8 Life in Years	9 Accumulated Depreciation	
Medical Appt:	2016 Dodge Caravan	**	2016	19919	3984	9	361.75	3984	361.75		5	3984	
Medical Appt:	2016 Dodge Caravan	**	2016	19919	3984	9	361.75	3984	361.75		5	3984	
Medical Appt:	2002 Toyota Sienna	**	2015	3500	700	9	63.56	700	63.56		5	700	
Medical Appt:	2004 Ford Freestar	**	2015	5571	1114	9	101.15	1114	101.15		5	1114	
Medical Appt:	2004 Toyota Sienna	**	2014	5900	1180	9	107.14	1180	107.14		5	2753	
Medical Appt:	1999 Dodge Caravan	**	2013	3520	704	9	63.92	704	63.92		5	1994	
Medical Appt:	2005 Free Ford	**	2006	17632	0	9	0.00	0	0.00		5	17632.33	
Medical Appt:	05 Ford Taurus	**	2007	10922	0	9	0.00	0	0.00	-	5	10922	
Medical Appt:	2011 Ford E 350	**	2011	34833.5	3484.35	9	316.38	3484	316.38	-	5	343833.5	386916.83
Medical Appt:	02 Mini Van Chevy Venture	*	2002	33545	0		0.00	0	0		5	33545	
Medical Appt:	03 Ford Eldorado	*	2003	54404.53	0		0.00	0	0		5	54404.53	
Medical Appt:	2008 Chevy Braun	*	2007	32564	0	8	0.00	0	0		5	32564	
Medical Appt:	2008 Eldorado Aerotech	*	2008	52873	0	8	0.00	0	0		5	52873	
Medical Appt:	Ford Eldorado Aerotech	*	2009	57819	0	8	0.00	0	0.00		5	57819	
Medical Appt:	2011 Ford E450 Super Duty	*	2011	57746	5774.6	8	461.97	5774.6	461.97		5	$57,746.00	
Medical Appt:	2012 Ford ElDroado Bus	*	2012	58337	11667.4	8	933.39	11667.4	933.39		5	$51,531.02	
Medical Appt:	2013 Dodge Grand Caravar	*	2013	36,672.00	7,334.40	8	586.75	7,334.40	586.75		5	$19,864.00	
Medical Appt:	2005 Ford ElDorado Medium	*	2005	14,850.00	2,970.00	8	237.60	2,970.00	237.60		5	$5,692.50	
Medical Appt:	2014 Ford Starcraft	*	2014	54,435.00	10,887.00	8	870.96	10,887.00	870.96		5	$20,413.13	
Medical Appt:	2016 Ford Starcraft	*	2015	56,806.00	11,361.20	8	908.90	11,361.20	908.90		5	$11,361.20	
Medical Appt:	2016 Ford Starcraft	*	2016	57,755.00	2,887.75	8	231.02	2,887.75	231.02		5	$2,887.75	
Medical Appt:	2016 Ford Starcraft	*	2016	57,755.00	0.00	8	0.00	0.00	0.00		5	$0.00	400701.125
				747278.03	68032.70		5606.24	68032.35	5606.24			787617.96	386916.83

*
**

*	Owned by Park Lawn School	Depreciation	52882.35	4230.59	4231
**	Owned by Park Lawn Assoc.	Depreciation	15150.35	1375.65	1376
			68032.70	5606.24	5607

Due to the number of Participants transported in all Park Lawn Programs, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis.
The vehicles with 8% usage are almost all wheel chair accessible and must be used when transporting wheel chair bound participants.

	Program %	Cost	Program Cost	Program %	Accum. Depr	Program Accum	Deprec.
Owned by Park Lawn School	0.08	$625,561.53	50044.92	0.08	$400,701.13	$4,230.59	
Owned by Park Lawn Assoc.	0.0908	$121,716.50	11051.86	0.0908	386916.83	35132.05	
		747278.03	61096.78		787617.96	39362.64	

XII. C. Vehicle Rental

	1 Use	2 Make, Model & Year	3 Monthly Lease Pymt	Program % of Use	Program % of Monthly Lease	4 Rental Expense for this Period
	Activities	2005 Free Ford	$315.00	0.083	26.27	$315.25
	Activities	2005 Ford Taurus	$315.00	0.083	26.27	$315.25
	Activities	1998 Econo Van	$315.00	0.083	26.27	$315.25
	Activities	2011 Ford E 350	$600.00	0.083	50.04	$600.48
	Activities	1999 Dodge Caravan	$315.00	0.083	26.27	$315.25
	Activities	2004 Toyota Sienna	$315.00	0.083	26.27	$315.25
21	Totals		$2,175.00		181.40	$2,176.74

Explanation Notes:

Schedule V. Page 3 Details of Other Lines over $1,000 or with multiple type of expenses

Line 7 Column 2

Cable	847
Pest Control	$1,637
Plant Security	$1,040
	$3,524

Line 15 Column 1

QMRP	$86,402
Res. Serv. Coor.	$94,307
Hab. Aides	$647,273
	$827,982

Schedule V. Page 4

Line 30 Column 7 Related Party Allowable Depreciation, Public Aid Depreciation is less than Book Depreciation.

Building Depreciation	$146,404	
Vehicle Depreciation	$1,376	
Equipment Depreciation	$26,763	
		$174,543

Line 35 Column 8 Community Leased equipment: Copier $10,388, PACE $6.062

Schedule VII. Part B

Park Lawn Association, Inc.		
Building Rental not allowed		($141,437)
Equipment Rental not allowed		($8,237)
Allowable Building Interest		$73,786
Depreciation Allowed		
Building	146,404	
Vehicle Depreciation	1,376	
Equipment	26,763	
Total Depreciation Allowed *	$174,543	$174,543

* Based on Public Aid allowable Depreciation Book Depreciation on building is $2,400 higher than Public Aid allowable depreciation

Total Related Party Adjustment Detailed on Page 5A line 49 $98,655.00

Schedule VIII. Part B

Central Office - 10833 S. Laporte Avenue occupies 1,717 square feet Administration and Accounting and Bookkeeping.
This is 6.96% of Total square Footage of 24,693.
These costs are distributed to each program on the percentage of budget.
The Administrative salaries are distributed on the percentage of budget basis.

Schedule IX Interest Expense	Column 10	
Private Bank	This programs mortgage interest allowed from related party	$73,786.00

Schedule XI. Part D

Line 46 Column 5 Includes only the program portion of depreciation costs on vehicles.
Due to the number of Participants transported in all Park Lawn Programs, Park Lawn is unable to
assign one vehicle to any one location, so costs are assigned on a percentage of use basis.
The vehicles with 8% usage are almost all wheel chair accessible and must be used when transporting wheel chair bound participants.

Schedule XII Part C Page 14

Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location,
so costs are assigned on a percentage of use basis. These vehicle lease costs are only program portion and are for activities.
A detailed schedule of proration is on Page 26.

Schedule XIII. B Page 15

Line 5 Column 4 Wages are included on page 20 line 33.

Schedule XVIII. Page 19

Does this agree with taxable income (Loss) per Federal Income Tax return? Federal Income Tax Return is not completed until December of the current year.

Schdeule XVIII. Page 20 Line 33	Hrs. Worked	Hrs. Paid & Accrued	
Drivers	2347	2606	$27,968
Trainer	491	541	$11,376
	2838	3147	$39,344

Schedule XX. Page 23

Question 15 No Employee meals are served

Schedule XIX. Part C

Legal Fees Invoices

Name	Date	Service	Cost
Franczek Radelet	3/1/2016	Telephone Consultation re: Personel	288.00
Franczek Radelet	3/1/2016	VESSA Complaint	616.00
			904.00
		Park Lawn Center's percentage 26% of total	235.04
Law offuce of James Himmel	5/31/2015	Preparation & Filing of annual report & Filing fee	65.00
		Total for whole agency	65.00
		Park Lawn Center's percentage 26% of total	16.90
		Total Legal	251.94