		FOR BHF USE					

LL1

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

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

I. IDPH License ID Number: 0034652

Facility Name: Windsor Park Manor

Address: 110 Windsor Park Dr (Number) Carol Stream (City) 60188 (Zip Code)

County: DuPage

Telephone Number: (630) 510-5200 **Fax #** (630)682-4609

HFS ID Number:

Date of Initial License for Current Owners: 03/15/1985

Type of Ownership:

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

IRS Exemption Code 501c3

In the event there are further questions about this report, please contact:
Name: Andrew Cutler **Telephone Number:** (847)374-0400
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 02/01/2015 to 01/31/2016 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) Andrew B. Cutler, Managing Director
(Firm Name & Address) FGMK, LLC, 2801 Lakeside Dr., 3rd Floor, Bannockburn, IL 60015
(Telephone) (847)374-0400 Fax # (847)374-0420

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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	80	Skilled (SNF)	80	29,200	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	80	TOTALS	80	29,200	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		15,515	6,858	22,373	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS		15,515	6,858	22,373	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.62%

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 03/15/1985

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 03/15/1985 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 36 and days of care provided 5,871

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: 01/31/2016 Fiscal Year: 01/31/2016

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

STATE OF ILLINOIS

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

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	236,358	2,136	122,536	361,030		361,030	(5,617)	355,413			1
2	Food Purchase		358,160		358,160		358,160		358,160			2
3	Housekeeping	129,300	12,884	776	142,960		142,960		142,960			3
4	Laundry	17,945	7,488		25,433		25,433		25,433			4
5	Heat and Other Utilities			78,886	78,886		78,886		78,886			5
6	Maintenance	77,326	1,138	164,766	243,230		243,230	(8,515)	234,715			6
7	Other (specify):*											7
8	**TOTAL General Services**	460,929	381,806	366,964	1,209,699		1,209,699	(14,132)	1,195,567			8
	B. Health Care and Programs											
9	Medical Director			36,000	36,000		36,000		36,000			9
10	Nursing and Medical Records	2,407,138	42,072	16,399	2,465,609		2,465,609		2,465,609			10
10a	Therapy											10a
11	Activities	135,896	165	45,739	181,800		181,800		181,800			11
12	Social Services	138,976		1,376	140,352		140,352	(885)	139,467			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,682,010	42,237	99,514	2,823,761		2,823,761	(885)	2,822,876			16
	C. General Administration											
17	Administrative	97,627		447,027	544,654		544,654	(426,408)	118,246			17
18	Directors Fees											18
19	Professional Services			66,582	66,582		66,582		66,582			19
20	Dues, Fees, Subscriptions & Promotions			119,619	119,619		119,619	(98,501)	21,118			20
21	Clerical & General Office Expenses	205,697		405,050	610,747		610,747	171,321	782,068			21
22	Employee Benefits & Payroll Taxes			862,926	862,926		862,926		862,926			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,775	14,775		14,775		14,775			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			80,207	80,207		80,207		80,207			26
27	Other (specify):*											27
28	**TOTAL General Administration**	303,324		1,996,186	2,299,510		2,299,510	(353,588)	1,945,922			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,446,263	424,043	2,462,664	6,332,970		6,332,970	(368,605)	5,964,365			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 Windsor Park Manor #0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

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			441,802	441,802		441,802		441,802			30
31	Amortization of Pre-Op. & Org.			1,819	1,819		1,819		1,819			31
32	Interest			62,901	62,901		62,901	(62,901)				32
33	Real Estate Taxes			44,770	44,770		44,770		44,770			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			8,015	8,015		8,015		8,015			35
36	Other (specify):*											36
37	**TOTAL Ownership**			559,307	559,307		559,307	(62,901)	496,406			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		334,780	1,051,134	1,385,914		1,385,914		1,385,914			39
40	Barber and Beauty Shops			18,157	18,157		18,157	(18,157)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			196,764	196,764		196,764		196,764			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		334,780	1,266,055	1,600,835		1,600,835	(18,157)	1,582,678			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,446,263	758,823	4,288,026	8,493,112		8,493,112	(449,663)	8,043,449			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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	(5,617)	01		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	(62,901)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(16,110)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(26,466)	21		24
25	Fund Raising, Advertising and Promotional	(98,501)	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	(37,725)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (247,320)		$	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			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (247,320)		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

Windsor Park Manor

ID# 0034652

Report Period Beginning: 02/01/2015

Ending: 01/31/2016

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Transportation Revenue	$ (885)	12	1
2	Maintenance Service	(415)	06	2
3	Guest Apartment Revenue	(8,100)	06	3
4	Other Operating Income	(6)	21	4
5	Fund Raising	(10,162)	21	5
6	Barber & Beauty Income	(18,157)	40	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**	(37,725)		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number **Windsor Park Manor** **#** **0034652** **Report Period Beginning:** **02/01/2015** **Ending:** **01/31/2016**

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(5,617)	0	0	0	0	0	0	0	0	0	0	(5,617)	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	(8,515)	0	0	0	0	0	0	0	0	0	0	(8,515)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(14,132)	0	0	0	0	0	0	0	0	0	0	(14,132)	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	(885)	0	0	0	0	0	0	0	0	0	0	(885)	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**	(885)	0	0	0	0	0	0	0	0	0	0	(885)	16
	C. General Administration													
17	Administrative	0	(426,408)	0	0	0	0	0	0	0	0	0	(426,408)	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	(98,501)	0	0	0	0	0	0	0	0	0	0	(98,501)	20
21	Clerical & General Office Expenses	(52,744)	224,065	0	0	0	0	0	0	0	0	0	171,321	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	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**	(151,245)	(202,343)	0	0	0	0	0	0	0	0	0	(353,588)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(166,262)	(202,343)	0	0	0	0	0	0	0	0	0	(368,605)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Windsor Park Manor** **#** **0034652** **Report Period Beginning:** **02/01/2015** **Ending:** **01/31/2016**

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	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(62,901)	0	0	0	0	0	0	0	0	0	0	(62,901)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(62,901)	0	0	0	0	0	0	0	0	0	0	(62,901)	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	(18,157)	0	0	0	0	0	0	0	0	0	0	(18,157)	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**	(18,157)	0	0	0	0	0	0	0	0	0	0	(18,157)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(247,320)	(202,343)	0	0	0	0	0	0	0	0	0	(449,663)	45

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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
Covenant Retirement Communities	100%	See Page 6-Supp				

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	21	Office Expense - CRC Alloc.	$	Covenant Retirement Communities	100.00%	$ 555,608	$ 555,608	1
2	V	21	Other Operating Expense	4,000	Covenant Retirement Communities	100.00%		(4,000)	2
3	V	21	Centralized Billing	78,356	Covenant Retirement Communities	100.00%		(78,356)	3
4	V	21	IS Software/Capital Fees	220,944	Covenant Retirement Communities	100.00%		(220,944)	4
5	V	21	Legal Services	4,000	Covenant Retirement Communities	100.00%		(4,000)	5
6	V	17	Management Service Fees	426,408	Covenant Retirement Communities	100.00%		(426,408)	6
7	V	21	Payroll Services	24,243	Covenant Retirement Communities	100.00%		(24,243)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 757,951			$ 555,608	$ * (202,343)	14

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

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

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	Jon P. Aagaard, M.D.	BOD	Covenant Village Care Center - Florida	Plantation, FL				1
2	Pamela Christensen	BOD	Brandel Care Center	Northbrook, IL				2
3	Kara Davis	BOD	Windsor Park Manor	Carol Stream, IL				3
4	Rev. Harvey Drake§	BOD	Covenant Village Care Center - Turlock	Turlock, CA				4
5	Mark Eastburg	BOD	Mount Miguel Covenant Village	Spring Valley, CA				5
6	James Elving§	BOD	Samarkand Skilled Nursing	Santa Barbara, CA				6
7	Marc Espinosa§	BOD	Colonial Acres Care Center	Golden Valley, MN				7
8	Carol A. Findling	BOD	Covenant Vilage of the Great Lakes	Grand Rapids, MI				8
9	Lorene G. Flewellen§	BOD	Covenant Village of Colorado	Westminster, CO				9
10	Rhoda Friesen§	BOD	Pilgrim Manor	Cromwell, CT				10
11	Thomas F. Heywood	BOD	Covenant Shores	Mercer Island, WA				11
12	Donald Hodgkinson	BOD	Brandel Manor	Turlock, CA				12
13	Kathy Holmgren	BOD						13
14	Jody Holt	BOD						14
15	Scott Macdonald	BOD						15
16	Marlene E. Stante	BOD						16
17	Anne Vining	BOD						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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	See PG 6-Supp								$		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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 1/31/2016

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: Covenant Retirement Communities
Street Address: 5700 Old Orchard Road
City / State / Zip Code: Skokie, IL 60077
Phone Number: (773) 878-2294
Fax Number: (773) 878-2289

	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	17	Office Expense - CRC Alloc.	Total Expense			$	$		$ 555,608	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					$	$		$ 555,608	25

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	2011B IL TX Bonds		X				$	$ 996,034			$ 55,601	1
2	2012A CO TX Bonds		X					146,000			7,300	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$ 1,142,034			$ 62,901	9
	B. Non-Facility Related*											
10	Interest Income Offset										(62,901)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (62,901)	14
15	TOTALS (line 9+line14)						$	$ 1,142,034			$	15

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

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

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

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

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.**	$ 43,789	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.)		$ 44,685	2
3. Under or (over) accrual (line 2 minus line 1).		$ 896	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 43,874	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.		$ 44,770	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2011		8
2012		9
2013		10
2014	42,993	11
2015	44,770	12

Real estate tax accrual is estimated by client and allocated for entire campus. Total $318,176 Allocated = $44,770

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 Windsor Park Manor COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0034652

CONTACT PERSON REGARDING THIS REPORT Andrew B. Cutler

TELEPHONE (847) 374-0400 FAX #: (847) 374-0420

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.	02-31-405-019	124 Windsor Park Dr. Carol Stream	$ 318,176.12	$ 44,770.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 318,176.12	$ 44,770.00

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 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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,278 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

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

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

Independent Living and Assisted Living adjacent to facility

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				$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	80		1988	1988	$ 3,307,486	$	40	$ 82,412	$ 82,412	$ 2,277,340	4
5			2003	2003	3,876,108		26	149,081	149,081	1,938,054	5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1988	149,153		20			149,153	9
10	Various			1989	22,266		20			22,266	10
11	Various			1990	952		20			952	11
12	Various			1991	24,547		39	155	155	22,302	12
13	Various			1992	282		10			282	13
14	Various			1993	4,146		10			4,146	14
15	Various			1994	2,993		39	76	76	1,659	15
16	Various			1995	43,425		39	9	9	43,251	16
17	Various			1996	9,433		10			9,433	17
18	Various			1997	9,598		10			9,598	18
19	Various			1998	69,508		10			69,508	19
20	Various			2002	2,072		10			2,072	20
21	Various			2005	31,979		20	1,599	1,599	16,789	21
22	Various			2006	9,002		20	450	450	4,276	22
23	Various			2007	180,150		20	9,988	9,988	84,899	23
24	Various			2008	73,475		20	3,674	3,674	27,803	24
25	Various			2009	22,626		10	2,263	2,263	14,708	25
26	Various			2010	169,603		20	8,481	8,481	46,622	26
27	Various			2011	82,096		20	4,449	4,449	19,964	27
28	Various			2012	51,078		20	3,436	3,436	13,518	28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	Current Book Depreciation					441,802					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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	JHCC Family Bath Entrance	2013	$ 20,977	$	10	$ 2,098	$ 2,098	$ 5,244	37
38	JHCC Common Area Remodel	2013	192,084		10	19,208	19,208	48,021	38
39	JHCC Sidewalk Section Repair	2014	3,600		10	360	360	540	39
40	JHCC Storm Sewer Repair	2014	3,600		10	360	360	540	40
41	Asphault-Lot JHCC West	2015	150,955		10	7,548	7,548	7,548	41
42	SNF Common Area Windows	2015	7,083		10	354	354	354	42
43	JHCC East Exit Doors	2015	10,550		10	528	528	528	43
44	West 2 Survey Remodel	2015	19,695		10	985	985	985	44
45	Convert Beauty Shop to Offices	2016	12,575		10	629	629	629	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									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 8,563,097	$ 441,802		$ 298,143	$ 298,143	$ 4,842,984	70

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

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	$ 1,249,951	$	$ 120,705	$ 120,705		$ 625,857	71
72	Current Year Purchases	376,681		22,954	22,954		22,954	72
73	Fully Depreciated Assets							73
74	Disposals/Adjustments	(8,695)						74
75	TOTALS	$ 1,617,937	$	$ 143,659	$ 143,659		$ 648,811	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		Vehicles	1997	$ 2,188	$	$	$	5	$ 2,188	76
77										77
78										78
79										79
80	TOTALS			$ 2,188	$	$	$		$ 2,188	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)	$ 10,183,222	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 441,802	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 441,802	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)	$ 5,493,983	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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								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.	/2017	$
13.	/2018	$
14.	/2019	$

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: $ 8,015 Description: See Attached
(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.

Windsor Park Manor
0034652
Page 14 Supplemental
02/01/2015-1/31/2016

Description	Amount
Copier	7,035.00
Pitney Bowes - Postage Meter	980.00
Total	8,015.00

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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 Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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	39-03	hrs	$ 350,517		$	$		$ 350,517	1
2	Licensed Speech and Language Development Therapist	39-03	hrs	58,819					58,819	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-03	hrs	501,097					501,097	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				238,686		238,686	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Attached			140,701			96,094		236,795	13
14	TOTAL			$ 1,051,134		$	$ 334,780		$ 1,385,914	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.

Windsor Park Manor
0034652
Page 16 Supplemental
02/01/2015-01/31/2016

Special Services - Supplies (Column 6 - Other)	**Amount**
Resident Ancillary Services-Nursing & Med Supp	69,666
Nursing-Nursing & Med Supp	26,428
	96,094

Special Services - Outside (Column 5 - Other)	**Amount**
Laboratory and X-Ray (Lax) Exp	59,118
Oxygen (Oxy) Expense	25,340
Equipment Rental / Repairs	34,093
Physician & Profess Ser (PHY)	18,472
Other Resident Anc Serv (ORAS)	3,678
	140,701

STATE OF ILLINOIS

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 01/31/2016 (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	$	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (38,093))	687,569		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	7,485		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	1,351		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 696,405	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	8,355,879		14
15	Leasehold Improvements, at Historical Cost	207,220		15
16	Equipment, at Historical Cost	1,620,123		16
17	Accumulated Depreciation (book methods)	(5,474,865)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	19,601		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(7,823)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached	14,268,058		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 18,988,193	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 19,684,598	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 142,321	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	272,250		30
31	Accrued Taxes Payable (excluding real estate taxes)	34,077		31
32	Accrued Real Estate Taxes(Sch.IX-B)	43,874		32
33	Accrued Interest Payable	3,016		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	31,278		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 526,816	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	1,142,034		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached	1,624,062		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,766,096	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,292,912	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 16,391,686	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 19,684,598	$	48

***(See instructions.)**

Windsor Park Manor
0034652
Page 17 Supplemental
02/01/2015-01/31/2016

Other Current Assets:	Amount
Other-ACC INT DEBT SERVICE RESERVES	134.00
Other-BOND INTEREST FUND	1,217.00
	1,351

Other Non-Current Assets:	Amount
Benevolent Care Fund	12,758
Debt Service Reserve Fund	15,462
Endowment - CTC	1,624,062
Original Issue Premium (OIP)	(4,955)
Accumulated Accretion - OIP	794
Admin - Zone 91	12,619,937
	14,268,058

Other Current Liabilities:	Amount
Other-DEFERRED MAINTENANCE	37,334.00
Other-OTHER CURRENT LIABILITIES	(68,582.00)
	(30.00)
	(31,278)

Other Non-Current Liabilities:	Amount
Other-CTC ENDOWMENT BEG BALANCE	(1,624,062.00)
	(1,624,062)

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 15,915,380	1
2	Restatements (describe):		2
3	**Irrevocable Trust Restatement**	(1,123)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 15,914,257	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	477,429	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)**	$ 477,429	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)**	$ 16,391,686	24 *

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

STATE OF ILLINOIS

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,117,385	1
2	Discounts and Allowances for all Levels	(962,187)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,155,198	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,783,829	6
7	Oxygen	33,220	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,817,049	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	18,157	13
14	Non-Patient Meals	5,617	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	8,100	16
17	Sale of Drugs	248,029	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	67,598	19
20	Radiology and X-Ray		20
21	Other Medical Services	221,443	21
22	Laundry	17,089	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 586,033	23
	D. Non-Operating Revenue		
24	Contributions	16,110	24
25	Interest and Other Investment Income***	378,767	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 394,877	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached	17,384	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 17,384	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,970,541	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,209,699	31
32	Health Care	2,823,761	32
33	General Administration	2,299,510	33
	B. Capital Expense		
34	Ownership	559,307	34
	C. Ancillary Expense		
35	Special Cost Centers	1,404,071	35
36	Provider Participation Fee	196,764	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,493,112	40
41	**Income before Income Taxes (line 30 minus line 40)****	477,429	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 477,429	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$	44
45	Private Pay - Net Inpatient Revenue	4,590,639	45
46	Medicare - Net Inpatient Revenue	1,359,282	46
47	Other-(specify) MCO	205,277	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,155,198	49

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

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

Windsor Park Manor
0034652
Page 19 Supplemental
02/01/2015-01/31/2016

Description	Amount	
Other-TRANSPORTATION REVENUE	(885.00)	Adj on 5a
Other-MAINTENANCE SERVICES	(415.00)	Adj on 5a
Other-TRANSFER TEMP RESTR FOR OPER	(13,338.00)	
Other-Media Access Revenue	8.00	
Other-OTHER OPERATING INCOME	(6.00)	Adj on 5a
Other-INTERCAMPUS REVENUE	(2,515.00)	Adj on 5a
Other-Accretion of OIP	(233.00)	
	(17,384.00)	

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,498	1,643	$ 82,973	$ 50.50	1
2	Assistant Director of Nursing					2
3	Registered Nurses	27,294	29,556	1,017,400	34.42	3
4	Licensed Practical Nurses	8,919	10,054	265,116	26.37	4
5	CNAs & Orderlies	59,443	66,195	963,590	14.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,784	2,080	48,589	23.36	9
10	Activity Assistants	3,687	3,986	87,307	21.90	10
11	Social Service Workers	6,417	6,821	138,976	20.37	11
12	Dietician					12
13	Food Service Supervisor	405	448	8,661	19.33	13
14	Head Cook	2,400	2,687	39,506	14.70	14
15	Cook Helpers/Assistants	16,188	17,279	188,191	10.89	15
16	Dishwashers					16
17	Maintenance Workers	3,398	3,688	77,326	20.97	17
18	Housekeepers	9,539	10,440	129,300	12.39	18
19	Laundry	1,575	1,714	17,945	10.47	19
20	Administrator	1,222	1,502	97,627	65.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,274	8,961	205,697	22.95	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	3,210	3,665	78,059	21.30	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	155,253	170,719	$ 3,446,263 *	$ 20.19	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	20	$ 826	1-3	35
36	Medical Director	Monthly	36,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	9	554	10-3	38
39	Pharmacist Consultant	Monthly	5,474	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	24	1,560	11-3	44
45	Social Service Consultant	18	1,118	11-3	45
46	Other(specify)				46
47	MDS Consultant	Monthly	9,284	10-3	47
48					48
49	TOTAL (lines 35 - 48)	71	$ 54,816		49

C. CONTRACT NURSES

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

Facility Name & ID Number Windsor Park Manor # 0034652 Report Period Beginning: 02/01/2015 Ending: 01/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melissa Lindsay	Administrator	0	$ 97,627
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 97,627

B. Administrative - Other

Description	Amount
Covenant Retirement Communities - Management Fees	$ 426,408
Healthcare Administrator-Interim	20,619
TOTAL (agree to Schedule V, line 17, col. 3)	$ 447,027
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Polsinelli	Legal	$ 11,808
FGMK, LLC	Consulting	1,850
Plante & Moran	Audit	9,711
Jeremy Brune & Assoc.	Accounting	2,200
FRR/Marcum	Medicaid Consulting	11,655
Polaris Group	MDS Training/Medicare	17,340
Holleran Consultants	Customer Satisfaction	7,549
Mix Solutions	MCO Consultant	4,831
Relias Learning	Online Learning	(362)
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 66,582

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 124,220
Unemployment Compensation Insurance	10,508
FICA Taxes	245,377
Employee Health Insurance	367,118
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
403B Matching	48,044
Employee Recognition	8,784
Pension Plan	43,144
Tuition Reimbursement	6,397
Life & Disability	8,196
Other Employee Benefits	1,138
TOTAL (agree to Schedule V, line 22, col.8)	$ 862,926

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	59
Health Care Worker Background Check	3,551
(Indicate # of checks performed)	
Patient Background Checks	3,100
Dues & Subscriptions	7,305
Public Relations	34,914
Advertising	63,587
Licenses & Permits	6,620
Payroll Service	483
Less: Public Relations Expense	(34,914)
Non-allowable advertising	(63,587)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,118

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	8,424
Seminar Expense	6,351
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 14,775

**See instructions.

Facility Name & ID Number Windsor Park Manor # 0034652 **Report Period Beginning:** 02/01/2015 **Ending:** 01/31/2016

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. **Leading Age - $10,658**

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **36,616** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **196,764**
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? **Yes** Indicate the amount. $ **5,617**

(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? **Line 14**
d. Have vehicle usage logs been maintained? **No**
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**
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Plante & Moran**

(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.