		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.

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 0039966

Facility Name: Balmoral Home, Inc. d/b/a Balmoral Nursing Home

Address: 2055 West Balmoral (Number) Chicago (City) 60625 (Zip Code)

County: Cook

Telephone Number: 773 561-8661 **Fax #** 773-561-9376

HFS ID Number:

Date of Initial License for Current Owners:

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Robb Strukoff **Telephone Number:** 847-941-0100
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2018 to 12/31/18 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) Robb Strukoff, Director
(Firm Name & Address) Wipfli LLP, 100 Tri-State International, Suite 300
(Telephone) 847-941-0100 Fax # 847-941-0101

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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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 213

	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	213	Skilled (SNF)	213	77,745	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	213	TOTALS	213	77,745	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	66,426	245	3,793	70,464	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	66,426	245	3,793	70,464	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.63%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve 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 10/10/1993

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1993 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 34 and days of care provided 3,352

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 01/01/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	327,906	22,034	32,455	382,395		382,395	(35)	382,360			1
2	Food Purchase		344,939		344,939	(27,344)	317,595	190	317,785			2
3	Housekeeping	244,930	32,992		277,922		277,922		277,922			3
4	Laundry	86,611	5,611		92,222		92,222		92,222			4
5	Heat and Other Utilities			208,773	208,773		208,773	4,679	213,452			5
6	Maintenance		4,589	33,366	37,955		37,955	10,346	48,301			6
7	Other (specify):*							215	215			7
8	**TOTAL General Services**	659,447	410,165	274,594	1,344,206	(27,344)	1,316,862	15,395	1,332,257			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	2,135,984	91,013	37,158	2,264,155		2,264,155		2,264,155			10
10a	Therapy	67,821			67,821		67,821		67,821			10a
11	Activities	97,378	4,800		102,178		102,178		102,178			11
12	Social Services		2,370		2,370		2,370		2,370			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,301,183	98,183	37,158	2,436,524		2,436,524		2,436,524			16
	C. General Administration											
17	Administrative			1,234,538	1,234,538		1,234,538	(255,709)	978,829			17
18	Directors Fees											18
19	Professional Services			303,876	303,876		303,876	11,681	315,557			19
20	Dues, Fees, Subscriptions & Promotions			7,603	7,603		7,603	5,051	12,654			20
21	Clerical & General Office Expenses	869,302	14,742	1,299,619	2,183,663		2,183,663	140,047	2,323,710			21
22	Employee Benefits & Payroll Taxes			591,153	591,153	27,344	618,497	32,170	650,667			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,770	1,770		1,770		1,770			24
25	Other Admin. Staff Transportation			6,597	6,597		6,597	1,056	7,653			25
26	Insurance-Prop.Liab.Malpractice			275,981	275,981		275,981	1,440	277,421			26
27	Other (specify):*											27
28	**TOTAL General Administration**	869,302	14,742	3,721,137	4,605,181	27,344	4,632,525	(64,264)	4,568,261			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,829,932	523,090	4,032,889	8,385,911		8,385,911	(48,869)	8,337,042			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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home #0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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			24,399	24,399		24,399	6,539	30,938			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							33,617	33,617			32
33	Real Estate Taxes			(443)	(443)		(443)	270,805	270,362			33
34	Rent-Facility & Grounds			2,064,000	2,064,000		2,064,000	(2,064,000)				34
35	Rent-Equipment & Vehicles							279	279			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,087,956	2,087,956		2,087,956	(1,752,760)	335,196			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			362,994	362,994		362,994		362,994			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			523,978	523,978		523,978		523,978			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			886,972	886,972		886,972		886,972			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,829,932	523,090	7,007,817	11,360,839		11,360,839	(1,801,629)	9,559,210			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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	33,619	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(29,177)	21		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	(3,040)	20		28
29	Other-Attach Schedule	(361)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ 1,041		$	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)	(1,802,670)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,802,670)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,801,629)		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

Balmoral Home, Inc. d/b/a Balmoral Nursing Home

ID# 0039966

Report Period Beginning: 01/01/2018

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Franchise Tax	$ (106)	21	1
2	Trust Fees	(220)	21	2
3	Sales Tax (Management Company)	(35)	1	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				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**	(361)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	(35)	0	0	0	0	0	0	0	0	0	0	(35)	1
2	Food Purchase	0	0	190	0	0	0	0	0	0	0	0	190	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	3,373	1,306	0	0	0	0	0	0	0	0	4,679	5
6	Maintenance	0	2,116	8,230	0	0	0	0	0	0	0	0	10,346	6
7	Other (specify):*	0	0	215	0	0	0	0	0	0	0	0	215	7
8	**TOTAL General Services**	(35)	5,489	9,941	0	0	0	0	0	0	0	0	15,395	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	(255,709)	0	0	0	0	0	0	0	0	(255,709)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,365	7,316	0	0	0	0	0	0	0	0	11,681	19
20	Fees, Subscriptions & Promotions	(3,040)	7,862	229	0	0	0	0	0	0	0	0	5,051	20
21	Clerical & General Office Expenses	(29,503)	2,713	166,837	0	0	0	0	0	0	0	0	140,047	21
22	Employee Benefits & Payroll Taxes	0	0	32,170	0	0	0	0	0	0	0	0	32,170	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	243	813	0	0	0	0	0	0	0	0	1,056	25
26	Insurance-Prop.Liab.Malpractice	0	1,440	0	0	0	0	0	0	0	0	0	1,440	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(32,543)	16,623	(48,344)	0	0	0	0	0	0	0	0	(64,264)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(32,578)	22,112	(38,403)	0	0	0	0	0	0	0	0	(48,869)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	1,312	5,227	0	0	0	0	0	0	0	0	6,539	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	33,619	0	(2)	0	0	0	0	0	0	0	0	33,617	32
33	Real Estate Taxes	0	0	6,805	264,000	0	0	0	0	0	0	0	270,805	33
34	Rent-Facility & Grounds	0	0	0	(2,064,000)	0	0	0	0	0	0	0	(2,064,000)	34
35	Rent-Equipment & Vehicles	0	279	0	0	0	0	0	0	0	0	0	279	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	33,619	1,591	12,030	(1,800,000)	0	0	0	0	0	0	0	(1,752,760)	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)	1,041	23,703	(26,373)	(1,800,000)	0	0	0	0	0	0	0	(1,801,629)	45

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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
Marvin Mermelstein	50.00	Winston Manor Nursing Home	Chicago	Nivram Mgmt, Inc	Lincolnwood	Management
Joseph Mermelstein Trust	50.00	Chicago Ridge Nursing & Rehab Center	Chicago Ridge			
		Central Nursing Home, LLC	Chicago			

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	20	Advertising	$	Nivram Management, Inc.	100.00%	$ 6,827	$ 6,827	1
2	V	25	Auto Expense		Nivram Management, Inc.	100.00%	243	243	2
3	V	21	Bank Charges		Nivram Management, Inc.	100.00%	4	4	3
4	V	5	Utilities		Nivram Management, Inc.	100.00%	3,373	3,373	4
5	V	6	Repairs & Maintenance		Nivram Management, Inc.	100.00%	2,116	2,116	5
6	V	19	Professional Fees		Nivram Management, Inc.	100.00%	4,365	4,365	6
7	V	30	Depreciation		Nivram Management, Inc.	100.00%	1,312	1,312	7
8	V	21	Contributions		Nivram Management, Inc.	100.00%	74	74	8
9	V	20	Dues & Subscriptions		Nivram Management, Inc.	100.00%	1,035	1,035	9
10	V	35	Equipment Rental		Nivram Management, Inc.	100.00%	279	279	10
11	V	21	Miscellaneous		Nivram Management, Inc.	100.00%	2,167	2,167	11
12	V	21	Furishing Supplies		Nivram Management, Inc.	100.00%	468	468	12
13	V	26	Insurance		Nivram Management, Inc.	100.00%	1,440	1,440	13
14	Total			$			$ 23,703	$ * 23,703	14

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

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Health Insurance	$	Nivram Management, Inc.	100.00%	$ 4,376	$ 4,376	15
16	V	19	Legal Fees		Nivram Management, Inc.	100.00%	7,316	7,316	16
17	V	20	Licenses & Permits		Nivram Management, Inc.	100.00%	229	229	17
18	V	21	Office Expense		Nivram Management, Inc.	100.00%	7,763	7,763	18
19	V	21	Postage		Nivram Management, Inc.	100.00%	796	796	19
20	V	34	Rent		Nivram Management, Inc.	100.00%	14,707	14,707	20
21	V	2	Sales Tax		Nivram Management, Inc.	100.00%	190	190	21
22	V	7	Scavenger		Nivram Management, Inc.	100.00%	215	215	22
23	V	25	Travel		Nivram Management, Inc.	100.00%	813	813	23
24	V	22	Payroll Taxes		Nivram Management, Inc.	100.00%	27,794	27,794	24
25	V	5	Telephone		Nivram Management, Inc.	100.00%	1,306	1,306	25
26	V	6	Plant Supervisor Salary		Nivram Management, Inc.	100.00%	8,230	8,230	26
27	V	17	Asst. administrator Salary		Nivram Management, Inc.	100.00%	12,345	12,345	27
28	V	21	Office manager salary		Nivram Management, Inc.	100.00%	3,640	3,640	28
29	V	17	Administrative salaries		Nivram Management, Inc.	100.00%	16,894	16,894	29
30	V	17	Aministrator Salary		Nivram Management, Inc.	100.00%	382,178	382,178	30
31	V	21	Clerical Salaries		Nivram Management, Inc.	100.00%	154,634	154,634	31
32	V	17	Management Fees	667,126	Nivram Management, Inc.	100.00%		(667,126)	32
33	V	34	Rental Income	14,707	Hamlin Arthur Building Partnership	100.00%		(14,707)	33
34	V	32	Interest Income	2	Hamlin Arthur Building Partnership	100.00%		(2)	34
35	V	21	Bank Fees		Hamlin Arthur Building Partnership	100.00%	4	4	35
36	V	30	Depreciation		Hamlin Arthur Building Partnership	100.00%	5,227	5,227	36
37	V	33	Real estate taxes		Hamlin Arthur Building Partnership	100.00%	7,169	7,169	37
38	V								38
39	Total			$ 681,835			$ 655,826	$ * (26,009)	39

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

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

SEE THE PROCEDURES AT THE BOTTOM OF THE WORKSHEET. IF THESE ARE NOT FOLLOWED, THE FORMULAS ON THE SUMMARY PAGES WILL NOT FUNCTION PROPERLY.

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	Rental Income	$ 2,064,000		100.00%	$	$ (2,064,000)	15
16	V	33	Real estate taxes			100.00%	264,000	264,000	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 2,064,000			$ 264,000	$ * (1,800,000)	39

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

DO NOT USE DRAG & DROP, CUT OR MOVE COMMANDS. THEY WILL RUIN THE FORMULAS.

1. Enter the information on pages 5 and 5A.
2. For pages 6 thru 6I, the information you enter does not need to be sorted by line reference.
3. For pages 6 thru 6I, a line can be referenced as many times as needed per page.
4. For pages 6 thru 6I, related organization costs for therapy must be referenced as line number 10a.
5. The adjustments entered on this page will automatically transfer to the summary pages.

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

VII. RELATED PARTIES

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

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

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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									$		1
2	Marvin Mermelstein	Plant Supervisor	Support	50.00	25,348	4	24.51	Salary	8,230	6-7	2
3	Doreen Mermelstein	Office Manager	Administrative	0.00	10,920	10	25.00	Salary	3,640	12-7	3
4	Marvin Mermelstein	Asst. Administrator	Administrative	0.00	38,022	7	24.51	Salary	12,345	17-7	4
5	Joseph Mermelstein	Owner	Administrative	50.00	0	0	0.00	Salary	0	17-7	5
6	Daniel Mermelstein	Clerical	Clerical	0.00	0	0	0.00	Salary	0	21-7	6
7	Gavriel Mermelstein	Clerical	Clerical	0.00	0	0	0.00	Salary	0	21-7	7
8	Joshua Mermelstein	Clerical	Clerical	0.00	9,512	4	24.51	Salary	3,088	21-7	8
9	Louise Mermelstein	Food Service Supr	Administrative	0.00	0	0	0.00	Salary	0		9
10	Joel Mermelstein	IT Manager	Administrative	0.00	13,482	9.8	24.51	Salary	4,378	21-7	10
11	Jeffrey Mermelstein	Clerical	Clerical	0.00	4,076	1.7	24.51	Salary	1,324	21-7	11
12											12
13								TOTAL	$ 33,005		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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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: Nivram Management, Inc
Street Address: 6500 N. Hamlin Avenue
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-7484
Fax Number: (847) 679-7494

	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	20	Advertising	Resident Beds	869	4	$ 27,804	$	213	$ 6,815	1
2	25	Auto Expense	Resident Beds	869	4	990		213	243	2
3	21	Bank Charges	Resident Beds	869	4	16		213	4	3
4	5	Utilities	Resident Beds	869	4	13,759		213	3,372	4
5	6	Repairs & Maintenance	Resident Beds	869	4	8,634		213	2,116	5
6	19	Professional Fees	Resident Beds	869	4	17,807		213	4,365	6
7	30	Depreciation	Resident Beds	869	4	5,353		213	1,312	7
8	21	Contributions	Resident Beds	869	4	300		213	74	8
9	20	Dues & Subscriptions	Resident Beds	869	4	4,222		213	1,035	9
10	35	Equipment Rental	Resident Beds	869	4	1,137		213	279	10
11	21	Miscellaneous	Resident Beds	869	4	8,842		213	2,167	11
12	21	Furishing Supplies	Resident Beds	869	4	1,909		213	468	12
13	26	Insurance	Resident Beds	869	4	5,876		213	1,440	13
14	22	Health Insurance	Resident Beds	869	4	4,376		213	1,073	14
15	19	Legal Fees	Resident Beds	869	4	7,316		213	1,793	15
16	20	Licenses & Permits	Resident Beds	869	4	933		213	229	16
17	21	Office Expense	Resident Beds	869	4	31,672		213	7,763	17
18	21	Postage	Resident Beds	869	4	3,248		213	796	18
19	34	Rent	Resident Beds	869	4	60,000		213	14,707	19
20	2	Sales Tax	Resident Beds	869	4	774		213	190	20
21	7	Scavenger	Resident Beds	869	4	878		213	215	21
22	25	Travel	Resident Beds	869	4	3,315		213	813	22
23	22	Payroll Taxes	Resident Beds	869	4	113,396		213	27,794	23
24	5	Telephone	Resident Beds	869	4	5,327		213	1,306	24
25	TOTALS					$ 327,884	$		$ 80,369	25

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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: Nivram Management, Inc
Street Address: 6500 N. Hamlin Avenue
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-7484
Fax Number: (847) 679-7494

	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	6	Plant Supervisor Salary	Direct Cost	1	1	$ 8,230	$ 8,230	1	$ 8,230	1
2	17	Asst. Administraror Salary	Direct Cost	1	1	12,345	12,345	1	12,345	2
3	21	Office Manager Salary	Direct Cost	1	1	3,640	3,640	1	3,640	3
4	17	Administrative Salaries	Direct Cost	1	1	16,894	16,894	1	16,894	4
5	17	Administrator Salary	Direct Cost	1	1	382,178	382,178	1	382,178	5
6	21	Clerical Salaries	Direct Cost	1	1	154,634	154,634	1	154,634	6
7	21	Bank Fees	Resident Beds	869	4	280		213	69	7
8	30	Depreciation	Resident Beds	869	4	21,325		213	5,227	8
9	33	Real Estate Taxes	Resident Beds	869	4	29,247		213	7,169	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					$ 628,773	$ 577,921		$ 590,386	25

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 250,000	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.)		$ 271,169	2
3. Under or (over) accrual (line 2 minus line 1).		$ 21,169	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 250,000	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.		$ 271,169	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	246,679	8
	2014	214,422	9
	2015	224,727	10
	2016	245,628	11
	2017	264,000	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Balmoral Home, Inc. d/b/a Balmoral Nursing Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039966

CONTACT PERSON REGARDING THIS REPORT Robbin Strukoff

TELEPHONE 847-941-0100 FAX #: 847-941-0101

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

Enter the tax index number and real estate tax assessed for 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-07-109-036-0000	Nursing Home	$ 263,999.94	$ 263,999.94
2.	10-35-325-029-0000	Management Co. Building	$ 4,760.74	$ 1,003.59
3.	10-35-325-015-0000	Management Co. Building	$ 29,246.83	$ 6,165.09
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 298,007.51	$ 271,168.62

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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 54,360 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

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	Nursing Home	33,375	1993	$ 90,430	1
2					2
3	TOTALS	33,375		$ 90,430	3

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	213		1993	1968	$ 985,048	$		$	$	$ 985,048	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Leasehold Improvements			1994	8,500	309	39	309		7,741	9
10	Fence			1994	2,700	98	39	98		2,358	10
11	Leasehold Improvements			1995	4,813	175	39	175		4,057	11
12	Leasehold Improvements			1996	3,750		10			3,750	12
13	Fire Alarm			1996	8,750	318	39	318		7,303	13
14	Laundry Chute			1996	2,181	79	39	79		1,814	14
15	Concrete Ramp			1996	2,500	91	39	91		2,042	15
16	Phone System			1993	4,475		5			4,475	16
17	Time Clock System			1993	1,853		7			1,853	17
18	Carpet			1993	1,144		7			1,144	18
19	Phone System			1994	2,967		7			2,967	19
20	Hot Water System			1995	3,035		7			3,035	20
21	Awning and Sign			1996	5,923	215	39	215		4,748	21
22	Parking Lot			1997	6,600		20			6,600	22
23	Remodeling Laundry Area			1997	5,400	196	39	196		4,293	23
24	Remodeling Laundry Area			1997	19,779	719	39	719		15,672	24
25	Handrails			1997	5,750	209	39	209		4,501	25
26	Fire Alarm			1997	16,726	505	39	505		12,573	26
27	Light Fixtures			1997	6,552	7	39	7		6,552	27
28	Boiler			1997	925	34	39	34		722	28
29	Kitchen Improvements			1997	2,875	104	39	104		2,235	29
30	Elevator			1997	2,300	84	39	84		1,773	30
31	Bathroom Remodeling			1997	312	11	39	11		239	31
32	Ward Doors			1998	2,803	102	39	102		2,068	32
33	Concrete Steps			1998	2,500	91	39	91		1,867	33
34	Fire Alarm			1998	16,000	685	39	685		11,520	34
35	Boiler and Duckwork			1999	18,500	673	39	673		13,425	35
36	Windows			1999	1,498	54	39	54		1,076	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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	Cooling Tower	2000	$ 8,860	$ 322	39	$ 322	$	$ 6,027	37
38	Heater	2000	3,000	109	39	109		1,986	38
39	Vestibule Remodeling	2001	4,200	152	39	152		2,755	39
40	Elevator	2002	1,500	54	39	54		920	40
41	Carpet	2002	1,500	54	39	54		920	41
42	A/C Unit	2003	24,800		5			24,800	42
43	Elevator Hydraulic Power Unit	2006	14,000	509	39	509		6,152	43
44	Wet Che Supression System	2006	2,225	80	39	80		969	44
45	Colling Tower Slinger Assemble	2006	2,400	87	39	87		1,105	45
46	Motor Starter on Cooling Tower	2006	1,117	40	39	40		500	46
47	Kitchen Exhaust Fan	2007	4,848	176	39	176		2,041	47
48	80 Ton Cooling Tower	2007	85,500	3,109	39	3,109		34,718	48
49	New Brick for Chimney	2007	5,500	200	39	200		2,234	49
50	Concret Stairs	2007	6,500	236	39	236		2,619	50
51	Valves	2010	4,500	164	39	164		1,433	51
52	Sprinkler System Heads & Valves	2011	3,330	121	39	121		868	52
53	Elevator Project	2012	20,912	761	39	761		5,261	53
54	Fire Dampers in Ducts	2012	5,000	181	39	181		1,166	54
55	Door Project	2012	58,002	2,109	39	2,109		13,006	55
56	Heating System	2013	51,200	1,862	39	1,862		10,240	56
57	Water Heater	2013	6,599	240	39	240		1,380	57
58	Water Heater	2013	10,800	393	39	393		2,029	58
59	Wiring Upgrade	2014	7,511	273	27.5	273		1,297	59
60	Firepump phase reversal	2015	4,350	158	27.5	158		606	60
61	Carpet	2016	6,150	223	27.5	223		521	61
62	PT Flooring	2017	8,200	298	27.5	298		497	62
63	Granite Counters	2017	13,000	473	27.5	473		709	63
64	Elevator Cylinder	2017	107,346	3,903	27.5	3,903		4,879	64
65	Dumb Waiter	2017	6,432	234	27.5	234		292	65
66	Elevator Project	2018	11,250	239	27.5	239		239	66
67	Carpet	2018	31,161	661	27.5	661		661	67
68	Grease Inceptor	2018	5,200	16	27.5	16		16	68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,673,052	$ 22,196		$ 22,196	$	$ 1,250,297	70

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

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	$ 10,719	$ 2,204	$ 2,204	$	5	$ 10,219	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	273,796					273,796	73
74	Mgmt Co & RE Ptr		6,538	6,538				74
75	TOTALS	$ 284,515	$ 8,742	$ 8,742	$		$ 284,015	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,047,997	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 30,938	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 30,938	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)	$ 1,534,312	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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			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 [X] NO Terms: Annual Lease *

10. Effective dates of current rental agreement:
Beginning 01/01/2018
Ending 12/31/2018

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

	Fiscal Year Ending	Annual Rent
12.	/2019	$
13.	/2020	$
14.	/2021	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 3,103 Description: Copier $1,843, Ice Maker $981, Mgmt Co. $279
(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		2016 Hyundai Santa Fe	$ 361.00	$ 4,332	17
18		2017 Toyota Sienna	389.00	4,668	18
19		2017 Subaru Outback	500.00	6,000	19
20					20
21	TOTAL		$ #######	$ 15,000	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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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 Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			275,258			275,258	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-3	# of prescrpts			87,736			87,736	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			$		$ 362,994	$		$ 362,994	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18 (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	$ 779,549	$ 779,549	1
2	Cash-Patient Deposits	31,279	31,279	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	981,343	981,343	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	123,740	123,740	6
7	Other Prepaid Expenses	2,297	2,297	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,918,208	$ 1,918,208	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		90,430	13
14	Buildings, at Historical Cost		985,048	14
15	Leasehold Improvements, at Historical Cost	640,928	640,928	15
16	Equipment, at Historical Cost	284,514	284,514	16
17	Accumulated Depreciation (book methods)	(502,282)	(1,487,330)	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)**	$ 423,160	$ 513,590	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,341,368	$ 2,431,798	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 130,692	$ 130,692	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,914	13,914	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	99,345	99,345	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	250,000	250,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Attached Schedule	3,122,615	3,122,615	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,616,566	$ 3,616,566	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			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)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,616,566	$ 3,616,566	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,275,200)	$ (1,184,768)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,341,368	$ 2,431,798	48

*(See instructions.)

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (462,904)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (462,904)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(284,296)	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	(528,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (812,296)	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)**	$ (1,275,200)	24 *

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

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 10,707,094	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,707,094	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	296,224	6
7	Oxygen	7,930	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 304,154	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		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	5,565	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,377	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 6,942	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	33,619	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 33,619	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Attached Schedule	32,664	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 32,664	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,084,473	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,344,206	31
32	Health Care	2,436,524	32
33	General Administration	4,605,181	33
	B. Capital Expense		
34	Ownership	2,087,956	34
	C. Ancillary Expense		
35	Special Cost Centers	362,994	35
36	Provider Participation Fee	523,978	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,360,839	40
41	**Income before Income Taxes (line 30 minus line 40)****	(276,366)	41
42	**Income Taxes**	(7,930)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (284,296)	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? No If not, please attach a reconciliation.**

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

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

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

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	1,886	2,080	$ 89,017	$ 42.80	1
2	Assistant Director of Nursing	3,531	3,813	131,091	34.38	2
3	Registered Nurses	30,272	31,841	1,111,675	34.91	3
4	Licensed Practical Nurses	3,668	3,908	99,855	25.55	4
5	CNAs & Orderlies	64,786	66,772	924,453	13.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,581	2,899	67,821	23.39	8
9	Activity Director	2,009	2,057	38,951	18.94	9
10	Activity Assistants	4,861	5,020	58,427	11.64	10
11	Social Service Workers	6,023	6,374	112,748	17.69	11
12	Dietician	2,533	2,765	83,453	30.18	12
13	Food Service Supervisor					13
14	Head Cook	2,405	2,517	40,412	16.06	14
15	Cook Helpers/Assistants	20,336	22,112	287,494	13.00	15
16	Dishwashers					16
17	Maintenance Workers	1,917	2,129	44,074	20.70	17
18	Housekeepers	18,432	19,667	244,930	12.45	18
19	Laundry	5,697	6,385	86,611	13.56	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,827	2,075	42,770	20.61	23
24	Clerical	3,018	3,253	57,548	17.69	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,036	4,321	125,701	29.09	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,868	4,041	52,680	13.04	31
32	Other Health Care(specify)	3,905	4,275	130,221	30.46	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	187,591	198,304	$ 3,829,932 *	$ 19.31	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		$ 11,170	1-3	35
36	Medical Director				36
37	Medical Records Consultant		3,820	10-3	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				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Psycho Social		416	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 15,406		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 32,922	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$ 32,922		53

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

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

B. Administrative - Other

Description	Amount
Management Fees	$ 1,234,538
TOTAL (agree to Schedule V, line 17, col. 3)	$ 1,234,538
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Attached Schedule		$ 303,876
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 303,876

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 49,657
Unemployment Compensation Insurance	6,267
FICA Taxes	295,189
Employee Health Insurance	207,600
Employee Meals	27,344
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension	32,440
Allocation from Management Company	32,170
TOTAL (agree to Schedule V, line 22, col.8)	$ 650,667

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 49)	1,000
Patient Background Checks 99	990
Advertising	3,040
Licenses & Permits	1,635
Allocation from Mgmt Co	8,091
Dues & subscriptions	938
Less: Public Relations Expense	( )
Non-allowable advertising	(3,040)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,654

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,770
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,770

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Balmoral Home, Inc. d/b/a Balmoral Nursing Home # 0039966 Report Period Beginning: 01/01/2018 Ending: 12/31/18

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

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

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

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **27.5 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **N/A** Line **N/A**

(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. $ **523,978**
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? **Yes** 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. $ **27,344** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees