FOR BHF USE

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

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: 0050807

Facility Name: Courtyard Healthcare

Address: 3601 S. Harlem Ave (Number) Berwyn (City) 60402 (Zip Code)

County: Cook

Telephone Number: (708)749-4160 **Fax #** (708)749-7696

HFS ID Number:

Date of Initial License for Current Owners: 2009

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Larry Templin **Telephone Number:** (630) 361-2868
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 1/1/2018 to 12/31/2018 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) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title) Larry Templin, Partner
(Firm Name & Address) Templin Healthcare Accounting Services, LLP, P.O. Box 9, Dunlap, IL 61525
(Telephone) (630) 361-2868 Fax # ( )

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	145	Skilled (SNF)	145	52,925	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	145	TOTALS	145	52,925	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			5,024	5,024	8
9	SNF/PED					9
10	ICF	34,935	1,325		36,260	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	34,935	1,325	5,024	41,284	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.00%

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] Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?
Date started 2009

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2009 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 145 and days of care provided 4,276

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	370,654	30,965	31,894	433,513		433,513		433,513			1
2	Food Purchase		272,686		272,686		272,686		272,686			2
3	Housekeeping	154,916	60,031		214,947		214,947		214,947			3
4	Laundry	66,393	11,418		77,811		77,811		77,811			4
5	Heat and Other Utilities			107,959	107,959		107,959	636	108,595			5
6	Maintenance	107,071		82,754	189,825		189,825	6,909	196,734			6
7	Other (specify):* Waste Removal			46,976	46,976		46,976		46,976			7
8	**TOTAL General Services**	699,034	375,100	269,583	1,343,717		1,343,717	7,545	1,351,262			8
	B. Health Care and Programs											
9	Medical Director			10,000	10,000		10,000		10,000			9
10	Nursing and Medical Records	3,304,698	333,942	31,894	3,670,534		3,670,534	51,127	3,721,661			10
10a	Therapy	136,364		47,066	183,430		183,430	(21,066)	162,364			10a
11	Activities	130,818		4,071	134,889		134,889		134,889			11
12	Social Services	104,214		576	104,790		104,790		104,790			12
13	CNA Training											13
14	Program Transportation			1,736	1,736		1,736		1,736			14
15	Other (specify):* Mgmt Co Benefits Alloc							10,986	10,986			15
16	**TOTAL Health Care and Programs**	3,676,094	333,942	95,343	4,105,379		4,105,379	41,047	4,146,426			16
	C. General Administration											
17	Administrative	115,233		489,490	604,723		604,723	(445,588)	159,135			17
18	Directors Fees											18
19	Professional Services			293,150	293,150		293,150	(40)	293,110			19
20	Dues, Fees, Subscriptions & Promotions			33,448	33,448		33,448	4,096	37,544			20
21	Clerical & General Office Expenses	386,244	36,939	88,409	511,592		511,592	122,150	633,742			21
22	Employee Benefits & Payroll Taxes			707,412	707,412		707,412		707,412			22
23	Inservice Training & Education											23
24	Travel and Seminar			624	624		624	56	680			24
25	Other Admin. Staff Transportation			21,177	21,177		21,177	(209)	20,968			25
26	Insurance-Prop.Liab.Malpractice			223,698	223,698		223,698	1,397	225,095			26
27	Other (specify):* Mgmt Co Benefits Alloc							34,210	34,210			27
28	**TOTAL General Administration**	501,477	36,939	1,857,408	2,395,824		2,395,824	(283,928)	2,111,896			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,876,605	745,981	2,222,334	7,844,920		7,844,920	(235,336)	7,609,584			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' PREPARATION REPORT

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 Courtyard Healthcare #0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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							308,033	308,033			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			121,071	121,071		121,071	750,530	871,601			32
33	Real Estate Taxes							772,194	772,194			33
34	Rent-Facility & Grounds			2,335,938	2,335,938		2,335,938	(2,319,592)	16,346			34
35	Rent-Equipment & Vehicles			106,283	106,283		106,283	5,606	111,889			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,563,292	2,563,292		2,563,292	(483,229)	2,080,063			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		190,408	874,313	1,064,721		1,064,721	(125,295)	939,426			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			256,654	256,654		256,654		256,654			42
43	Other (specify):* **Disallowed Costs**	26,850	5,084	386,237	418,171		418,171	(418,171)				43
44	**TOTAL Special Cost Centers**	26,850	195,492	1,517,204	1,739,546		1,739,546	(543,466)	1,196,080			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,903,455	941,473	6,302,830	12,147,758		12,147,758	(1,262,031)	10,885,727			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	304,592	30		9
10	Interest and Other Investment Income	(3,153)	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	(1,269)	20		17
18	Fines and Penalties	(16,367)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(12,779)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(353,839)	43		24
25	Fund Raising, Advertising and Promotional	(14,205)	43		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 See Page 5A	(928,455)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,025,475)		$	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)	(236,556)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (236,556)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,262,031)		37

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Courtyard Healthcare

ID# 0050807

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Marketing Salary	$ (26,850)	43	1
2	Marketing Expense	(6,910)	43	2
3	Expense Repair under $2,500	6,781	6	3
4	Disallow Marketing Travel	(1,476)	25	4
5	Disallow Rent Expense	(900,000)	34	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**	(928,455)		49

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	32	Interest		Courtyard Realty at Berwyn	100.00%	$ 747,744	$ 747,744	1
2	V	33	Real Estate Taxes		Courtyard Realty at Berwyn	100.00%	772,194	772,194	2
3	V	34	Rent-Facility & Grounds	1,435,938	Courtyard Realty at Berwyn	100.00%		(1,435,938)	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,435,938			$ 1,519,938	$ * 84,000	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	5	Heat and Other Utilities	$	Premier Healthcare Management, LLC	100.00%	$ 636	$ 636	15
16	V	6	Maintenance		Premier Healthcare Management, LLC	100.00%	128	128	16
17	V	10	Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	51,127	51,127	17
18	V	10	Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	0		18
19	V	15	Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	10,986	10,986	19
20	V	15	Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	0		20
21	V	17	Administrative	489,490	Premier Healthcare Management, LLC	100.00%	27,180	(462,310)	21
22	V	17	Administrative		Premier Healthcare Management, LLC	100.00%	16,722	16,722	22
23	V	19	Professional Services		Premier Healthcare Management, LLC	100.00%	6,810	6,810	23
24	V	20	Dues, Fees, Subs & Promo		Premier Healthcare Management, LLC	100.00%	573	573	24
25	V	21	Clerical & Gen Office Expenses		Premier Healthcare Management, LLC	100.00%	121,516	121,516	25
26	V	24	Travel and Seminar		Premier Healthcare Management, LLC	100.00%	56	56	26
27	V	25	Other Admin. Staff Trans		Premier Healthcare Management, LLC	100.00%	599	599	27
28	V	27	Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	30,617	30,617	28
29	V	27	Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	3,593	3,593	29
30	V	34	Rent-Facility & Grounds		Premier Healthcare Management, LLC	100.00%	16,346	16,346	30
31	V	35	Equipment Rental		Premier Healthcare Management, LLC	100.00%	5,606	5,606	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 489,490			$ 292,495	$ * (196,995)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	10A	Therapy	$ 21,066	REX Therapeutics	100.00%	$	$ (21,066)	15
16	V	19	Professional Services		REX Therapeutics	100.00%	5,929	5,929	16
17	V	20	Fees and Subscriptions		REX Therapeutics	100.00%	4,792	4,792	17
18	V	21	Clerical & General Office Exp		REX Therapeutics	100.00%	634	634	18
19	V	25	Other Admin Staff Transp		REX Therapeutics	100.00%	668	668	19
20	V	26	Insurance-Prop.Liab.Malp		REX Therapeutics	100.00%	1,397	1,397	20
21	V	30	Depreciation		REX Therapeutics	100.00%	3,441	3,441	21
22	V	32	Interest Expense		REX Therapeutics	100.00%	5,939	5,939	22
23	V	39	Therapy Consultant		REX Therapeutics	100.00%	7,202	7,202	23
24	V	39	Therapy Management Wages		REX Therapeutics	100.00%	23,770	23,770	24
25	V								25
26	V								26
27	V	39	Therapy Wages		REX Therapeutics	100.00%	416,098	416,098	27
28	V	39	Contract Therapy	775,904	REX Therapeutics	100.00%	154,764	(621,140)	28
29	V	39	Allocated Employee Benefits		REX Therapeutics	100.00%	48,775	48,775	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			$ 796,970			$ 673,409	$ * (123,561)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	Joseph Knopf	0.03	Gilman Healthcare Center	Gilman	Premier Healthcare	Skokie	Management Co.	1
2	Ayelet Knopf	0.03	Champaign Urbana Nursing & Rehab	Savoy	Management, LLC			2
3	Naomi Lopin	0.03	Gardenview Manor	Danville	Premier Healthcare	Skokie	Medical Supply	3
4	Yisroel Lopin	0.03	Winfield Woods Healthcare Center	Winfield	Supplies, LLC			4
5	Harry Schayer	0.03	Pershing Gardens Healthcare Center	Stickney	Courtyard Realty	Berwyn	Lessor	5
6	Michael & Carol Knopf - Class B	0.0345	Norridge Gardens	Norridge	at Berwyn			6
7	Isaac & Rachel Knopf - Class B	0.0207	Premier Healthcare of Fort Wayne, LLC	Fort Wayne, IN	REX Therapeutics	Skokie	Therapy	7
8	Joseph Knopf - Class B	0.01724	Premier Healthcare of North Vernon, LLC	North Vernon, IN				8
9	Ayelet Knopf - Class B	0.01724	Premier Healthcare of Sheridan, LLC	Sheridan, IN				9
10	Naomi Lopin - Class B	0.0172	Premier Healthcare of Connersville, LLC	Connersville, IN				10
11	Yisroel Lopin - Class B	0.0172	Premier Healthcare of New Harmony, LLC	New Harmony, IN				11
12	Orsheve Enterprises Class B	0.0483						12
13	Jerry & Deena Cheplowitz Class B	0.0069						13
14	Barak Baver	0.33534						14
15	David Cheplowitz	0.33534						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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	David Cheplowitz	Shareholder	Administrative	0.34	See Att Sch 7A	4.64	11.60	Alloc Salary	$ 628	17-7	1
2	Barak Baver	Shareholder	Administrative	0.34	See Att Sch 7A	4.64	11.60	Alloc Salary	628	17-7	2
3	Sara Baver	Relative	Clerical	0	See Att Sch 7A	4.64	11.60	Alloc Salary	5,130	21-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 6,386		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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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: Premier Healthcare Management, LLC
Street Address: 8170 N. McCormick Blvd. Suite 137
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 674-2800
Fax Number: (847) 674-4133

	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	5	Heat and Other Utilities	Census Days	355,708	12	$ 5,481	$	41,284	$ 636	1
2	6	Maintenance	Census Days	355,708	12	1,104		41,284	128	2
3	10	Nursing and Medical Records	Illinois Census Days	299,107	7	370,422	370,422	41,284	51,127	3
4	10	Nursing and Medical Records	Indiana Census Days	56,601	5	115,384	115,384		0	4
5	15	Emp Benefit Alloc-Healthcare	Illinois Census Days	299,107	7	79,596		41,284	10,986	5
6	15	Emp Benefit Alloc-Healthcare	Indiana Census Days	56,601	5	24,794			0	6
7	17	Administrative	Census Days	355,708	12	234,180	234,180	41,284	27,180	7
8	17	Administrative	Illinois Census Days	299,107	7	121,153	121,153	41,284	16,722	8
9	19	Professional Services	Census Days	355,708	12	58,680		41,284	6,810	9
10	20	Dues, Fees, Subs & Promo	Census Days	355,708	12	4,939		41,284	573	10
11	21	Clerical & Gen Office Expenses	Census Days	355,708	12	1,047,000	993,525	41,284	121,516	11
12	24	Travel and Seminar	Census Days	355,708	12	481		41,284	56	12
13	25	Other Admin. Staff Trans	Census Days	355,708	12	5,164		41,284	599	13
14	27	Emp Benefit Alloc-Gen Admin	Census Days	355,708	12	263,809		41,284	30,617	14
15	27	Emp Benefit Alloc-Gen Admin	Illinois Census Days	299,107	7	26,033		41,284	3,593	15
16	34	Rent-Facility & Grounds	Census Days	355,708	12	140,839		41,284	16,346	16
17	35	Equipment Rental	Census Days	355,708	12	48,305		41,284	5,606	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,547,364	$ 1,834,664		$ 292,495	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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: REX Therapeutics
Street Address: 8170 N. McCormick Blvd. Suite 137
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 674-2800
Fax Number: (847) 674-4133

	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	19	Professional Services	Therapy Revenue	7,935,857	9	$ 59,273	$	793,859	$ 5,929	1
2	20	Fees and Subscriptions	Therapy Revenue	7,935,857	9	47,896		793,859	4,792	2
3	21	Clerical & General Office Exp	Therapy Revenue	7,935,857	9	6,340		793,859	634	3
4	25	Other Admin Staff Transp	Therapy Revenue	7,935,857	9	6,672		793,859	668	4
5	26	Insurance-Prop.Liab.Malp	Therapy Revenue	7,935,857	9	13,964		793,859	1,397	5
6	30	Depreciation	Therapy Revenue	7,935,857	9	34,399		793,859	3,441	6
7	32	Interest Expense	Therapy Revenue	7,935,857	9	59,365		793,859	5,939	7
8	39	Therapy Consultant	Therapy Revenue	7,935,857	9	72,000		793,859	7,202	8
9	39	Therapy Management Wages	Therapy Revenue	7,935,857	9	237,615	237,615	793,859	23,770	9
10										10
11										11
12	39	Therapy Wages	Direct Allocation	5,139,566	9	5,139,566	5,139,566	416,098	416,098	12
13	39	Contract Therapy	Direct Allocation	528,258	4	528,258		154,764	154,764	13
14	39	Allocated Employee Benefits	Total Wages	5,377,181	9	596,271		439,868	48,775	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 6,801,619	$ 5,377,181		$ 673,409	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	AP MA Funding		X	Mortgage		8/1/2014		12,000,000	8/1/2017	variable	747,744	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Bank Leumi		X	Line of Credit		8/1/2016		1,648,144	8/1/2017	variable	119,174	6
7												7
8												8
9	TOTAL Facility Related						$	$ 13,648,144			$ 866,918	9
	B. Non-Facility Related*											
10												10
11								Other Interest Expense			1,897	11
12								Offset Interest Income			(3,153)	12
13								Allocated from REX Therapeutics			5,939	13
14	TOTAL Non-Facility Related						$	$			$ 4,683	14
15	TOTALS (line 9+line14)						$	$ 13,648,144			$ 871,601	15

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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.**		$ 884,906	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.)	2017	$	2
3. Under or (over) accrual (line 2 minus line 1).		$ (884,906)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 1,657,100	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.		$ 772,194	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	319,164	8
	2014	456,618	9
	2015	473,463	10
	2016	483,001	11
	2017	499,424	12

Accrual based on prior year tax bill.

Adjusted Beg accrual to actual

	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.

SEE ACCOUNTANTS' PREPARATION REPORT

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Courtyard Healthcare COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050807

CONTACT PERSON REGARDING THIS REPORT Larry Templin

TELEPHONE (630) 361-2868 FAX #: ( )

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.	16-31-308-001-0000	Long Term Care Property	$ 108,628.50	$ 108,628.50
2.	16-31-308-002-0000	Long Term Care Property	$ 101,835.25	$ 101,835.25
3.	16-31-308-003-0000	Long Term Care Property	$ 31,721.04	$ 31,721.04
4.	16-31-308-004-0000	Long Term Care Property	$ 105,959.46	$ 105,959.46
5.	16-31-308-005-0000	Long Term Care Property	$ 101,835.25	$ 101,835.25
6.	16-31-308-006-0000	Long Term Care Property	$ 27,321.90	$ 27,321.90
7.	16-31-308-007-0000	Long Term Care Property	$ 7,426.71	$ 7,426.71
8.	16-31-308-008-0000	Long Term Care Property	$ 7,220.52	$ 7,220.52
9.	16-31-308-009-0000	Long Term Care Property	$ 7,475.81	$ 7,475.81
10.			$	$
		TOTALS	$ 499,424.44	$ 499,424.44

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 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 Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 44,431 B. General Construction Type: Exterior Brick Frame Concrete 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 [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

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

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

None

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		2012	$ 690,291	1
2					2
3	TOTALS			$ 690,291	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	145		2012	1964	$ 6,826,214	$	35	$ 195,035	$ 195,035	$ 1,035,750	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2009	6,852		20	343	343	3,255	9
10	Various			2010	37,295		20	1,865	1,865	15,851	10
11	Various			2011	47,920		20	2,396	2,396	17,970	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

*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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	Cast Iron For Stair Railing	2012	$ 3,750	$	20	$ 188	$ 188	$ 1,252	37
38	75' Retaining Wall	2012	4,200		20	210	210	1,365	38
39	New Wall Sign With Flood Lights; New Monument Style Sign	2012	9,695		20	485	485	3,151	39
40	Cable Wiring	2013	14,828		20	741	741	4,077	40
41	Condenser & Air Handler	2013	5,566		20	278	278	1,530	41
42	New A/C Unit	2013	16,200		20	810	810	4,455	42
43	New Railings	2013	3,590		20	180	180	988	43
44	Permit Fees	2013	11,034		20	552	552	3,035	44
45	1st Floor Corridor & Dining Rm:Remove Cove Base, Install New	2013	25,047		20	1,252	1,252	6,261	45
46	1st Floor Corridor: Remove & Replace Light Fixtures, New Hand	2013	40,699		20	2,035	2,035	10,175	46
47	1st Floor Dining Room: Remove & Replace Light Fixtures, New W	2013	5,198		20	260	260	1,300	47
48	1st Floor Family Lounge: Remove Cove Base, New Carpeting, Wa	2013	3,741		20	187	187	935	48
49	1st Floor Resident Rooms: Remove & Replace Case Base, New Vir	2013	47,749		20	2,387	2,387	11,936	49
50	1st Floor Resident Bathrooms: New Vinyl Flooring,New Wall Tile,	2013	34,649		20	1,732	1,732	8,661	50
51	1st Floor Guest Bathrooms: Remove & Replace Flooring, New Wa	2013	4,464		20	223	223	1,115	51
52	Shower Rm 2: Floor Tile, Shower Fixture,Sink,Faucet,Grab Bars,	2013	36,320		20	1,816	1,816	9,080	52
53	Shower Rm 1: Floor Tile, Shower Fixture,Sink,Faucet,Grab Bars,	2013	38,117		20	1,906	1,906	9,530	53
54	2nd Floor Corridor & Dining Room: Remove Cove Base, New Vin	2013	41,528		20	2,076	2,076	10,381	54
55	2nd Floor Corridor & Dining Room: New Handrails, Wallcoverin	2013	27,159		20	1,358	1,358	6,790	55
56	2nd Floor Resident Room:Remove Cove Base, New Vinyl Flooring	2013	30,277		20	1,514	1,514	7,570	56
57	2nd Floor Resident Bathroom: Remove And Replace Flooring, Ne	2013	25,681		20	1,284	1,284	6,420	57
58	Basement Corridor:New Flooring	2013	8,166		20	408	408	1,741	58
59	Basement Therapy Room: Remove & Replace Light Fixtures, New	2013	21,125		20	1,056	1,056	5,281	59
60	Various Areas: Structural Engineering Service	2013	7,958		20	398	398	1,990	60
61	Lobby: New Flooring, Dividing Wall,Wallcovering,Wall Panels, Li	2013	48,735		20	2,437	2,437	12,185	61
62	Design And Build New Smoking Patio- Demo Current Area	2013	48,428		20	2,421	2,421	12,106	62
63	Admissions Office: New Flooring, New Panels	2013	4,072		20	204	204	1,019	63
64	1st Floor Corridor:One Side Door Lamination, Lighting,Roller Sh	2013	8,732		20	437	437	1,884	64
65	Administrators Office: New Flooring, Wallcovering, Stationary Pa	2013	5,359		20	268	268	1,340	65
66	1st Floor Nurses Station: Remove Current Nurses Station, Install	2013	30,124		20	1,506	1,506	7,530	66
67	1st Floor Family Lounge & Resident Rooms: Loundge-New Floori	2013	20,527		20	1,026	1,026	5,131	67
68	1st Floor-Various-Remove Existing Wallcovering, Prep Walls, Ins	2013	42,621		20	2,131	2,131	10,655	68
69									69
70	TOTAL (lines 4 thru 69)		$ 7,593,620	$		$ 233,405	$ 233,405	$ 1,243,695	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 7,593,620	$		$ 233,405	$ 233,405	$ 1,243,695	1
2	2nd Floor Corridor: Remove & Replace Light Fixtures, New Nurs	2013	31,320		20	1,566	1,566	7,830	2
3	2nd Floor Nurses Station: Installation Of Pure Vinyl Tile And Mil	2013	4,263		20	213	213	1,065	3
4	2nd Floor Dining Room: New Lighting, Chair Rail, Stationary Par	2013	7,749		20	387	387	1,936	4
5	2nd Floor Family Lounge: New Lighting, New Carpet Flooring, St	2013	15,802		20	790	790	3,950	5
6	2nd Floor Resident Room: Upholstered Cornice, Roller Shades, Cu	2013	32,580		20	1,629	1,629	8,145	6
7	2nd Floor Shower Room:Labor To Remove Old Bathroom And Re	2013	34,568		20	1,728	1,728	8,641	7
8	3rd Floor Corridor & Dining Room: Remove Cove Base, Install Ne	2013	16,234		20	812	812	4,059	8
9	3rd Floor Corridor:Handrails, Lighting,Refinish Nurses Station,R	2013	46,607		20	2,330	2,330	11,651	9
10	3rd Floor Dining Room & Nurses Station: New Flooring, Dining R	2013	9,580		20	479	479	2,395	10
11	3rd Floor Family Room:Carpeting,Panels,Acrylic Panels	2013	13,892		20	695	695	3,474	11
12	3rd Floor Activity Room:New Flooring, Decorative Panels	2013	4,580		20	229	229	1,145	12
13	3rd Floor Resident Rooms:Remove &Replace Cove Base,Roller Sh	2013	78,085		20	3,904	3,904	19,521	13
14	3rd Floor Resident Bathrooms;Flooring,Fixtures,Toilet,Sinks,Fauc	2013	46,307		20	2,315	2,315	11,576	14
15	Basement Corridor:Sinage,Handrails,Corner Guards	2013	2,928		20	146	146	731	15
16	Basement Therapy Room:Demo Wall Between Room & Staff Lour	2013	3,423		20	171	171	855	16
17	Beauty Salon:Flooring, Roller Shades	2013	3,308		20	165	165	826	17
18	Locker Room:Plumbing, Flooring-Bathroom:Flooring & Wall Tile	2013	8,386		20	419	419	2,096	18
19	Basement Office:Flooring; Elevator:Replace Interior	2013	9,634		20	482	482	2,409	19
20	Vestibule: Remove Existing Structure, New Doors, Walls,Flooring	2013	56,868		20	2,843	2,843	14,216	20
21	1st Floor Dining Room:Fireplace Panels And Drywall	2013	9,289		20	464	464	2,321	21
22	1st Floor Guest &2nd Floor Resident Bathrooms: Flooring, Finish	2013	10,687		20	534	534	2,671	22
23	Various Areas: Remove Existing Wallcovering,Prep Walls & Insta	2013	68,516		20	3,426	3,426	17,130	23
24	Various Bathroom Change Orders:Flooring, Toilets, Drain	2013	3,412		20	171	171	854	24
25	3rd Floor Office:Change Order-Flooring, New Wall, Door	2013	6,791		20	340	340	1,699	25
26	Vestibule, Lobby & Admissions Office Change Order:Structural F	2013	14,963		20	748	748	3,740	26
27	1st Floor Corridor Change Order:Outside Edge Protectors	2013	6,532		20	327	327	1,634	27
28	1st Floor Dining Room Change Order: Crown Molding, Cornice	2013	3,668		20	183	183	916	28
29	1st Floor Nurses Station & Various Areas Chang Order: Roller Sh	2013	5,982		20	299	299	1,495	29
30	1st Floor Resident Rooms Chang Order: Demo Closet & Relocate	2013	7,478		20	374	374	1,870	30
31	2nd Floor Dining Room Change Order: Malamine Panels Around	2013	10,076		20	504	504	2,520	31
32	2nd Floor Family Lounge & Beauty Salon Change Order: Remove	2013	3,881		20	194	194	970	32
33	2nd Floor Resident Room Change Order: Demo Closet	2013	7,478		20	374	374	1,870	33
34	TOTAL (lines 1 thru 33)		$ 8,178,487	$		$ 262,646	$ 262,646	$ 1,389,906	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 8,178,487	$		$ 262,646	$ 262,646	$ 1,389,906	1
2	New Backflow Preventer For Existing Sewers	2013	7,700		20	385	385	1,925	2
3	Hardscaping, Lighting, Install Irrigation	2014	50,000		20	2,500	2,500	12,500	3
4	4 New Led Light Fixtures	2014	3,135		20	157	157	785	4
5	Shunt Trip Breakers For Both North And South Elevators	2014	15,500		20	775	775	3,875	5
6	Mixing Valve Replacement For Domestic In Boiler Room	2014	3,722		20	186	186	930	6
7	Sump Pump	2014	15,500		20	775	775	3,875	7
8	New Electricals For Controls For New Service To Fire Pump	2014	17,170		20	859	859	4,294	8
9	New Fire Alarm System	2014	32,617		20	1,631	1,631	8,155	9
10	New Security System	2014	15,510		20	776	776	3,910	10
11	Change Order:Concrete Sidewalk, Custom Baseboard Heater Cov	2014	24,991		20	1,250	1,250	6,249	11
12	Service To Install Lighting	2014	4,000		20	200	200	1,000	12
13	Service To Restore Power And Lighting	2014	3,000		20	150	150	750	13
14	Plumbing Work For The Bathroom	2014	5,350		20	268	268	1,339	14
15	Install 63 Fire Dampers In Bathrooms	2014	11,500		20	575	575	2,875	15
16	Remove 23 Dilapidated Fluorescent Fixtures	2014	8,750		20	438	438	2,189	16
17	Bathroom Exhaust System Correction	2014	7,700		20	385	385	1,925	17
18	Install Water Filtration System & New Steamer/Hoses/Pvc Drain &	2015	2,630		20	131	131	524	18
19	Install New Floor Tile/Painting/Piping In Kitchen/Halls/Conf. Roo	2015	6,335		20	317	317	1,268	19
20	Install Conduit Sleeve Basement To 3Rd Floor/Junction Box Each	2015	3,000		20	150	150	600	20
21	Damper Test/Replace 68X Fire Damper Links Throughout Facility	2015	6,122		20	306	306	1,224	21
22	Rose Planting/Fix Retaining Walls/Ground Covers/Weed Killer	2015	2,710		20	136	136	544	22
23	Install Code Compliant Toe Guards On Front/Back Of North Elev	2015	3,599		20	180	180	720	23
24	Install Tv Outlets First/Second Floor Day/Dining/Dialysis Rooms	2015	3,685		20	184	184	736	24
25	Remodel Toilet/Shower/Tub Room/Flooring/Masonry/Painting/Ele	2015	35,891		20	1,795	1,795	7,180	25
26	Upgrade Fire Recall/Pressure Test/Door Restrictors/Pit Ladder Ne	2015	45,549		20	2,277	2,277	9,108	26
27	Install New Transfer Switch/Wiring And Panel For Life Safety Fo	2015	36,500		20	1,825	1,825	7,300	27
28	Install LED Fixtures and Wall Switches - 1st and 2nd Floor Rms	2016	82,125		20	4,106	4,106	10,265	28
29	Install 3" RPZ Valves w/ Pipings & Expansion Tank in Kitchen	2016	10,083		20	504	504	1,260	29
30	Install LED Fixtures and Wall Switches - 2nd Floor Rms	2017	24,700		20	1,235	1,235	1,853	30
31	Boiler Repair	2017	3,121		20	156	156	234	31
32	Ne Ceiling Fixture in DR/New outlets-SS Office, 2 Resident Rms	2018	3,765		20	94	94	94	32
33									33
34	TOTAL (lines 1 thru 33)		$ 8,674,447	$		$ 287,352	$ 287,352	$ 1,489,392	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 8,674,447	$		$ 287,352	$ 287,352	$ 1,489,392	1
2	Repair and Add New Outlets - Acct Office, Therapy Rm, 2 Reside	2018	2,822		20	71	71	71	2
3	Replace Floor Tiles in Kitchen/New Door in Linen Rm/Concrete R	2018	4,375		20	109	109	109	3
4	Install 13 Junction Boxes at Exit Doors	2018	6,300		20	158	158	158	4
5									5
6									6
7									7
8									8
9									9
10	Leasehold Improvements:								10
11	New 6' Water Main	2013	334,170		20	16,709	16,709	100,254	11
12									12
13									13
14									14
15									15
16	Allocated from Premier Healthcare Management, LLC	2013	3,871		20	193	193	1,005	16
17									17
18									18
19	Allocated from REX Therapeutics					3,441	3,441		19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,025,985	$		$ 308,033	$ 308,033	$ 1,590,989	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 1,512,125	$	$	$	10	$ 687,429	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	7,677					7,677	73
74								74
75	TOTALS	$ 1,519,802	$	$	$		$ 695,106	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	N/A									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)	$ 11,236,078	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 308,033	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 308,033	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,286,095	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	N/A				87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93	N/A		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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Allocated from Management Co.				16,346			5
6								6
7	TOTAL				$ 16,346 **			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.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 97,979 Description: See Attached Schedule 14A
(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	Facility	2013 Ford Elkhart	$ 692.00	$ 8,304	17
18					18
19	Allocated from Management Co			5,606	19
20					20
21	TOTAL		$ 692.00	$ 13,910	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Courtyard Healthcare**
IDPH License ID Number: **0050807**
Fiscal Year End: **12/31/2018**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing Equipment	95,523
Dietary Equipment	2,456
Total - Line 16	**97,979**

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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.

SEE ACCOUNTANTS' PREPARATION REPORT

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(7)	5580 hrs	$ 203,759		$ 71,691	$	5,580	$ 275,450	1
2	Licensed Speech and Language Development Therapist	39(7)	1093 hrs	39,920		14,045		1,093	53,965	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 (7)	5372 hrs	196,189		69,028		5,372	265,217	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				190,408		190,408	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 Sch 16A					98,409			98,409	13
14	TOTAL			$ 439,868		$ 253,173	$ 190,408	12,045	$ 883,449	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Courtyard Healthcare**
IDPH License ID Number: **0050807**
Fiscal Year End: **12/31/2018**

Schedule 16A

XIV. Special Services
Line 13 Other Services

Description	Schedule V Line & Column Reference	Amount
Lab & Xray	39(3)	10,519
Dialysis	39(3)	87,890
Total - Line 13		**98,409**

STATE OF ILLINOIS

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018 (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	$ (250,474)	$ (250,474)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,184,720)	2,606,006	2,606,006	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	8,233	8,233	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,363,765	$ 2,363,765	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		690,291	13
14	Buildings, at Historical Cost		6,826,214	14
15	Leasehold Improvements, at Historical Cost	2,043,817	2,199,771	15
16	Equipment, at Historical Cost	1,145,954	1,519,802	16
17	Accumulated Depreciation (book methods)	(1,524,414)	(2,286,095)	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): See Attached Schedule 17A		915,370	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,665,357	$ 9,865,353	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,029,122	$ 12,229,118	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,592,889	$ 1,896,567	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	60	60	28
29	Short-Term Notes Payable	1,648,144	1,648,144	29
30	Accrued Salaries Payable	186,981	186,981	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,411,541	1,411,541	31
32	Accrued Real Estate Taxes(Sch.IX-B)		1,657,100	32
33	Accrued Interest Payable		496,000	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule 17A	2,282,811	1,532,811	36
37	Due to Related Parties	8,855,002	6,372,660	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 15,977,428	$ 15,201,864	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		12,000,000	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)**	$	$ 12,000,000	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 15,977,428	$ 27,201,864	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (11,948,306)	$ (14,972,746)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,029,122	$ 12,229,118	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Facility Name: **Courtyard Healthcare**
IDPH License ID Number: **0050807**
Fiscal Year End: **12/31/2018**

Schedule 17A

XV. Balance Sheet

Line 23 Other Assets (specify):

Description	Operating	After Consolidation
Intangible Assets & Loan Costs		58,356
Reserve/Escrow Accounts		857,014
Total - Line 23	**-**	**915,370**

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Due to Third Parties	313,052	313,052
Accrued MDS Tax	18,756	18,756
Accrued Expenses	1,930,672	1,180,672
Accrued Bed Tax	20,010	20,010
Payroll Withholdings	321	321
Total - Line 36	**2,282,811**	**1,532,811**

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (9,223,040)	1
2	Restatements (describe):		2
3	**Post closing adjustment - Depreciation Expense**	(380,453)	3
4	**Post closing adjustment - Payroll Taxes**	(125,475)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (9,728,968)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,219,338)	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)**	$ (2,219,338)	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)**	$ (11,948,306)	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 8,677,118	1
2	Discounts and Allowances for all Levels	835,550	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,512,668	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	372,314	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 372,314	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	416	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 416	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,153	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,153	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc Income - Prior Yr Accrued Exp Corrections	39,869	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 39,869	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,928,420	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,343,717	31
32	Health Care	4,105,379	32
33	General Administration	2,395,824	33
	B. Capital Expense		
34	Ownership	2,563,292	34
	C. Ancillary Expense		
35	Special Cost Centers	1,482,892	35
36	Provider Participation Fee	256,654	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,147,758	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,219,338)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (2,219,338)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,232,800	44
45	Private Pay - Net Inpatient Revenue	443,118	45
46	Medicare - Net Inpatient Revenue	2,666,704	46
47	Other-(specify) Insurance	170,046	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 9,512,668	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	2,107	2,307	$ 120,419	$ 52.20	1
2	Assistant Director of Nursing	1,481	2,188	91,099	41.64	2
3	Registered Nurses	21,298	22,480	724,964	32.25	3
4	Licensed Practical Nurses	35,895	37,965	1,037,498	27.33	4
5	CNAs & Orderlies	73,424	77,515	1,166,219	15.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,332	6,904	136,364	19.75	8
9	Activity Director					9
10	Activity Assistants	10,392	10,964	130,818	11.93	10
11	Social Service Workers	3,448	3,552	77,272	21.75	11
12	Dietician					12
13	Food Service Supervisor	1,952	2,236	52,758	23.59	13
14	Head Cook					14
15	Cook Helpers/Assistants	23,815	25,216	317,896	12.61	15
16	Dishwashers					16
17	Maintenance Workers	5,553	6,037	107,071	17.74	17
18	Housekeepers	12,727	13,222	154,916	11.72	18
19	Laundry	5,454	5,667	66,393	11.72	19
20	Administrator	2,360	2,455	115,233	46.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,885	19,341	386,244	19.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,848	2,045	34,401	16.82	31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	6,522	7,049	183,890	26.09	33
34	TOTAL (lines 1 - 33)	232,493	247,143	$ 4,903,455 *	$ 19.84	34

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	Monthly	$ 31,894	L1, C3	35
36	Medical Director	Monthly	10,000	L9, C3	36
37	Medical Records Consultant			L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,114	L10, C3	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	Monthly	576	L12, C3	45
46	Other(specify) Rehab Mgmt	Monthly	26,000	L10A, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 84,584		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	324	15,780	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	324	$ 15,780		53

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Courtyard Healthcare

Period Beginning **1/1/2018**
Period End **12/31/2018**

Schedule 20A

XVIII. Staffing and Salary Costs

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator		3,474	3,783	130,098	34.39
Transportation		1,976	2,141	26,942	12.58
Marketing		1,072	1,125	26,850	23.87
	TOTAL	6,522	7,049	183,890	

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lesley Hieras	Administrator	0	$ 33,391
Kesha LaGrone	Administrator	0	81,842
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 115,233

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 489,490
TOTAL (agree to Schedule V, line 17, col. 3)	$ 489,490
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ 112,351
Richard Peelo & Associates, Inc	Accounting	2,800
CohnReznick LLP	Accounting	34,550
Templin Healthcare Accounting Servi	Accounting	2,650
Focus	Accounting	2,811
David Hyams	Accounting	454
Plante Moran	Accounting	1,333
Prior year accrual correction	Accounting	1,500
LTC	Consulting Fees	3,000
MGKappy Consulting Inc.	Financial Services Consultant	16,500
Terrill Consulting Services, Inc.	Billing Consultant	6,475
See Attached Schedule 21A		108,726
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 293,150

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 152,572
Unemployment Compensation Insurance	34,403
FICA Taxes	370,297
Employee Health Insurance	97,913
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	6,004
Physical Exams	525
Pension Contributions	45,698
TOTAL (agree to Schedule V, line 22, col.8)	$ 707,412

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

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	16,499
Health Care Worker Background Check	
(Indicate # of checks performed 43)	439
Patient Background Checks 123	1,238
Dues & Subscriptions	7,441
Licenses & Permits	1,313
Health Care Council Of Illinois	2,538
Allocated from REX Therapeutics	4,792
Allocated from Management Co.	573
Less: Public Relations Expense	(1,269)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 37,544

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	624
Allocated from Management Co.	56
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 680

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Courtyard Healthcare**
IDPH License ID Number: **0050807**
Fiscal Year End: **12/31/2018**

Schedule 21A

XIX. Support Schedules
C. Professional Services

Vendor/Payee	Type	Amount
Personnel Planners	UC Consultant	1,781
GCHMO, Inc.	Managed Care Contracting Services	1,600
Resolute Healthcare Solutions	Healthcare Billing	11,636
Singer Networks, LLC	Data Processing	23,160
MatrixCare	Data Processing	35,591
TaxSaver Plan	Benefits Administration	76
Quickbooks	Accounting Software	503
Change Healthcare	Data Processing	1,005
E-Solutions	Data Processing	4,703
Casamba	Data Processing	1,325
Paycor	Payroll Processing	27,013
Sedgwick CMS	Claims Management	333
Total		**108,726**

Facility Name & ID Number Courtyard Healthcare # 0050807 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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. **2,538 Health Care Council Of Illinois**

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **966** 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. $ **256,654**
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.

SEE ACCOUNTANTS' PREPARATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** 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? **100% Ln 14**
d. Have vehicle usage logs been maintained? **N/A**
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? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

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