		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: 0052456

Facility Name: Gardenview Manor

Address: 14792 Catilin-Titlton Road (Number) Danville (City) 61834 (Zip Code)

County: Vermilion

Telephone Number: (217) 443-6430 **Fax #** (217) 443-1558

HFS ID Number:

Date of Initial License for Current Owners: 8/1/2013

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 Gardenview Manor # 0052456 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 N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	118	Skilled (SNF)	118	43,070	1
2		Skilled Pediatric (SNF/PED)			2
3	95	Intermediate (ICF)	95	34,675	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	106	14	7,372	7,492	8
9	SNF/PED					9
10	ICF	33,171	2,721	726	36,618	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,277	2,735	8,098	44,110	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.74%

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 1/1/2013

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1/1/2013 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 213 and days of care provided 6,493

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Gardenview Manor # 0052456 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	377,213	22,323	11,149	410,685		410,685		410,685			1
2	Food Purchase		300,499		300,499		300,499		300,499			2
3	Housekeeping	154,088	36,017		190,105		190,105		190,105			3
4	Laundry	80,129	9,386		89,515		89,515		89,515			4
5	Heat and Other Utilities			170,486	170,486		170,486	518	171,004			5
6	Maintenance	95,622		60,100	155,722		155,722	4,377	160,099			6
7	Other (specify):* Waste Removal			23,771	23,771		23,771		23,771			7
8	TOTAL General Services	707,052	368,225	265,506	1,340,783		1,340,783	4,895	1,345,678			8
	B. Health Care and Programs											
9	Medical Director			20,800	20,800		20,800		20,800			9
10	Nursing and Medical Records	2,816,025	274,430	35,811	3,126,266		3,126,266	41,648	3,167,914			10
10a	Therapy	59,689	4,151	79,280	143,120		143,120		143,120			10a
11	Activities	72,946		4,549	77,495		77,495		77,495			11
12	Social Services	72,304		3,880	76,184		76,184		76,184			12
13	CNA Training											13
14	Program Transportation	37,051		6,598	43,649		43,649	2,270	45,919			14
15	Other (specify):* Mgmt Co Benefits Alloc							8,949	8,949			15
16	TOTAL Health Care and Programs	3,058,015	278,581	150,918	3,487,514		3,487,514	52,867	3,540,381			16
	C. General Administration											
17	Administrative	122,334		510,025	632,359		632,359	(356,055)	276,304			17
18	Directors Fees											18
19	Professional Services			318,112	318,112		318,112	5,099	323,211			19
20	Dues, Fees, Subscriptions & Promotions			20,563	20,563		20,563	467	21,030			20
21	Clerical & General Office Expenses	253,779	17,182	83,763	354,724		354,724	96,193	450,917			21
22	Employee Benefits & Payroll Taxes			604,883	604,883		604,883		604,883			22
23	Inservice Training & Education											23
24	Travel and Seminar			16,433	16,433		16,433	(5,459)	10,974			24
25	Other Admin. Staff Transportation			17,510	17,510		17,510	(4,851)	12,659			25
26	Insurance-Prop.Liab.Malpractice			200,723	200,723		200,723		200,723			26
27	Other (specify):* Mgmt Co Benefits Alloc							27,869	27,869			27
28	TOTAL General Administration	376,113	17,182	1,772,012	2,165,307		2,165,307	(236,737)	1,928,570			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,141,180	663,988	2,188,436	6,993,604		6,993,604	(178,975)	6,814,629			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 Gardenview Manor #0052456 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							311,433	311,433			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			157,756	157,756		157,756	417,866	575,622			32
33	Real Estate Taxes							54,719	54,719			33
34	Rent-Facility & Grounds			616,543	616,543		616,543	(603,227)	13,316			34
35	Rent-Equipment & Vehicles			57,664	57,664		57,664	4,567	62,231			35
36	Other (specify):*											36
37	**TOTAL Ownership**			831,963	831,963		831,963	185,358	1,017,321			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		402,816	944,043	1,346,859		1,346,859		1,346,859			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			347,638	347,638		347,638		347,638			42
43	Other (specify):* **Disallowed Costs**	11,081	7,261	350,959	369,301		369,301	(369,301)				43
44	**TOTAL Special Cost Centers**	11,081	410,077	1,642,640	2,063,798		2,063,798	(369,301)	1,694,497			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,152,261	1,074,065	4,663,039	9,889,365		9,889,365	(362,918)	9,526,447			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 Gardenview Manor # 0052456 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	(17,106)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	311,433	30		9
10	Interest and Other Investment Income	(1,264)	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	(40,860)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(449)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(281,671)	43		24
25	Fund Raising, Advertising and Promotional	(17,836)	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	(18,923)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (66,676)		$	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)	(296,242)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (296,242)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (362,918)		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

Gardenview Manor

ID# 0052456

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Marketing Salary	$ (11,081)	43	1
2	Theft and Damage Loss	(747)	43	2
3	Miscellaneous Income Offset	(4,456)	21	3
4	Expense Capitalized Auto Payment	2,270	14	4
5	Expense Capitalized Repairs	6,958	6	5
6	Capitalize Expensed Repair	(2,685)	6	6
7	Expense Capitalized Computer Equipment	1,661	21	7
8	Disallow Travel Related to Marketing	(10,843)	25	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**	(18,923)		49

Facility Name & ID Number Gardenview Manor # 0052456 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		Gardenview Manor Realty, LLC	100.00%	$ 419,130	$ 419,130	1
2	V	33	Real Estate Taxes		Gardenview Manor Realty, LLC	100.00%	54,719	54,719	2
3	V	34	Rent-Facility & Grounds	616,543	Gardenview Manor Realty, LLC	100.00%		(616,543)	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V		**-See note included with filed cost report						11
12	V								12
13	V								13
14	Total			$ 616,543			$ 473,849	$ * (142,694)	14

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

Facility Name & ID Number Gardenview Manor # 0052456 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%	$ 518	$ 518	15
16	V	6	Maintenance		Premier Healthcare Management, LLC	100.00%	104	104	16
17	V	10	Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	41,648	41,648	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%	8,949	8,949	19
20	V	15	Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	0		20
21	V	17	Administrative	391,818	Premier Healthcare Management, LLC	100.00%	22,140	(369,678)	21
22	V	17	Administrative		Premier Healthcare Management, LLC	100.00%	13,623	13,623	22
23	V	19	Professional Services		Premier Healthcare Management, LLC	100.00%	5,548	5,548	23
24	V	20	Dues, Fees, Subs & Promo		Premier Healthcare Management, LLC	100.00%	467	467	24
25	V	21	Clerical & Gen Office Expenses		Premier Healthcare Management, LLC	100.00%	98,988	98,988	25
26	V	24	Travel and Seminar		Premier Healthcare Management, LLC	100.00%	45	45	26
27	V	25	Other Admin. Staff Trans		Premier Healthcare Management, LLC	100.00%	488	488	27
28	V	27	Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	24,942	24,942	28
29	V	27	Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	2,927	2,927	29
30	V	34	Rent-Facility & Grounds		Premier Healthcare Management, LLC	100.00%	13,316	13,316	30
31	V	35	Equipment Rental		Premier Healthcare Management, LLC	100.00%	4,567	4,567	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 391,818			$ 238,270	$ * (153,548)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 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	Barak Baver	0.5	Gilman Healthcare Center	Gilman	Premier Healthcare	Skokie	Management Co.	1
2	David Cheplowitz	0.5	Champaign Urbana Nursing & Rehab	Savoy	Management, LLC			2
3			Winfield Woods Healthcare Center	Winfield	Premier Healthcare	Skokie	Medical Supply	3
4			Pershing Gardens Healthcare Center	Stickney	Supplies, LLC			4
5			Courtyard Healthcare	Danville	Gardenview Manor	Danville	Lessor	5
6			Norridge Gardens	Norridge	Realty, LLC			6
7			Premier Healthcare of Fort Wayne, LLC	Fort Wayne, IN	REX Therapeutics	Skokie	Therapy	7
8			Premier Healthcare of North Vernon, LLC	North Vernon, IN				8
9			Premier Healthcare of Sheridan, LLC	Sheridan, IN				9
10			Premier Healthcare of Connersville, LLC	Connersville, IN				10
11			Premier Healthcare of New Harmony, LLC	New Harmony, IN				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 Gardenview Manor # 0052456 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	0.35	See Att Sch 7A	3.78	9.45	Alloc Salary	$ 512	17-7	1
2	Barak Baver	Shareholder	Administrative	0.35	See Att Sch 7A	3.78	9.45	Alloc Salary	512	17-7	2
3	Sara Baver	Relative	Clerical	0.00	See Att Sch 7A	3.78	9.45	Alloc Salary	4,179	21-7	3
4	Yocheved Baver	Relative	Consulting	0.00	See Att Sch 7A			Consulting	9,000	19-3	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	$ 14,203		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 Gardenview Manor # 0052456 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	$	33,630	$ 518	1
2	6	Maintenance	Census Days	355,708	12	1,104		33,630	104	2
3	10	Nursing and Medical Records	Illinois Census Days	299,107	7	370,422	370,422	33,630	41,648	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		33,630	8,949	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	33,630	22,140	7
8	17	Administrative	Illinois Census Days	299,107	7	121,153	121,153	33,630	13,623	8
9	19	Professional Services	Census Days	355,708	12	58,680		33,630	5,548	9
10	20	Dues, Fees, Subs & Promo	Census Days	355,708	12	4,939		33,630	467	10
11	21	Clerical & Gen Office Expenses	Census Days	355,708	12	1,047,000	993,525	33,630	98,988	11
12	24	Travel and Seminar	Census Days	355,708	12	481		33,630	45	12
13	25	Other Admin. Staff Trans	Census Days	355,708	12	5,164		33,630	488	13
14	27	Emp Benefit Alloc-Gen Admin	Census Days	355,708	12	263,809		33,630	24,942	14
15	27	Emp Benefit Alloc-Gen Admin	Illinois Census Days	299,107	7	26,033		33,630	2,927	15
16	34	Rent-Facility & Grounds	Census Days	355,708	12	140,839		33,630	13,316	16
17	35	Equipment Rental	Census Days	355,708	12	48,305		33,630	4,567	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,547,364	$ 1,834,664		$ 238,270	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 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	A&E Funding		X	Mortgage		4/30/2015	$ 8,000,000	$ 8,000,000	5/5/2020	variable	419,130	1
2												2
3												3
4												4
5												5
	Working Capital											
6	A&E Funding		X	Line of Credit				1,248,118	8/1/2017	variable	156,226	6
7												7
8												8
9	TOTAL Facility Related						$ 8,000,000	$ 9,248,118			$ 575,356	9
	B. Non-Facility Related*											
10												10
11								Other Interest Exense			1,530	11
12	**-See note included with filed cost report							Offset Interest Income			(1,264)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 266	14
15	TOTALS (line 9+line14)						$ 8,000,000	$ 9,248,118			$ 575,622	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 Gardenview Manor # 0052456 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.**		$ 58,609	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	$ 56,328	2
3. Under or (over) accrual (line 2 minus line 1).		$ (2,281)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 57,000	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.		$ 54,719	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2013		8
2014	53,054	9
2015	55,869	10
2016	55,561	11
2017	56,328	12

Accrual based on prior year tax bill.
Beginning accrual was adjusted after the filing of the prior year cost report
**-See note included with filed cost report

	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 Gardenview Manor COUNTY Vermilion

FACILITY IDPH LICENSE NUMBER 0052456

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.	22-24-200-020-0060	Long Term Care Property	$ 56,327.54	$ 56,327.54
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 56,327.54	$ 56,327.54

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 Gardenview Manor # 0052456 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 74,000 B. General Construction Type: Exterior Brick Frame Single Story Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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			2015	$ 327,415	1
2					2
3	TOTALS			$ 327,415	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 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	213		2015	1974	$ 5,198,585	$	35	$ 99,021	$ 99,021	$ 396,084	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Illuminated Outdoor Sign Installed In Concrete			2013	6,895		20	345	345	2,070	9
10	South Lot Ground Level Up, North Tear Out Asphalt Drive			2013	293,700		20	14,685	14,685	88,110	10
11	And Brick Wall And Put Dirt			2013			20				11
12	Removal Of Damaged Areas In Existing Stucco			2013	76,600		20	3,830	3,830	22,980	12
13	And Recoat With Dryvit			2013			20				13
14	New Drain, Waste And Vent Pvc Piping			2014	130,000		20	6,500	6,500	32,500	14
15	And New Water Supply Tubing			2014			20				15
16	New Gas Line From Mechanical Room			2014	8,700		20	435	435	2,175	16
17	To 4 Rooftop Heating Units			2014			20				17
18	Furnish & Install 4 13 Seer Rooftops, Ductwork			2014	75,600		20	3,780	3,780	18,900	18
19	& Install 4 Programmable Thermostats For All The Rooftops			2014			20				19
20	Installation Of New Light Fixtures: Pendant, Wall Mount:			2014	70,400		20	3,520	3,520	17,600	20
21	Bronze Aluminum Doors And Windows With Clear Glass			2014	180,363		20	9,018	9,018	45,090	21
22	Mirrors			2014	4,125		20	206	206	1,030	22
23	Replace Grease Trap			2014	4,200		20	210	210	1,050	23
24	Saw Cut 6 Rooms Break Out Haul Debris Concrete Chuncks			2014	11,500		20	575	575	2,875	24
25	24 8'X8' Concrete Pads			2014	14,070		20	704	704	3,519	25
26	Concrete Sidewalk On North & East Side Of Building			2014	7,450		20	373	373	1,864	26
27	Breaking Out Of Concrete In 2 Bathrooms & 1 Sitting Area			2014	3,365		20	168	168	841	27
28	Carpet For Bedrms, Living Area, Lobby, Planks For Hallway			2014	37,441		20	1,872	1,872	9,360	28
29	Brick And Wooden Flooring			2014	16,899		20	845	845	4,225	29
30	Privacy Fence On East Side Of Building			2014	16,475		20	824	824	4,120	30
31	Indoor Doorguards, Door Contacts, Momentary Key Switch			2014	11,590		20	579	579	2,896	31
32	Toilets, Tanks, Seats,Faucets And Valves			2014	10,227		20	511	511	2,556	32
33	2 Split Systems, Thermostats, Ductwork Fireplaces Ptac Units			2014	8,581		20	429	429	2,145	33
34	Landscaping And Cleanup			2014	38,054		20	1,903	1,903	9,514	34
35	Bronze Cabinet Set In Concrete			2014	8,379		20	419	419	2,095	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Gardenview Manor # 0052456 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	Frame And Dry Wall, Prep Hallways For Wallpaper	2014	29,550		20	1,478	$ 1,478	$ 7,389	37
38	Demo Walls And Ceilings, Frame All Walls	2014	117,500		20	5,875	5,875	29,375	38
39	Installation Exhaust Grill To Ptac Unit	2014	7,082		20	354	354	1,770	39
40	Nursing Home And Garage Painting	2014	5,035		20	252	252	1,260	40
41	Wallpaper, Paint And Wallpaper Hanging	2014	12,310		20	616	616	3,079	41
42	Hollow Metal Frames And Wooden Doors	2014	30,177		20	1,509	1,509	7,545	42
43	Paint ,Etal Roofing Around Nursing Home	2014	12,760		20	638	638	3,190	43
44	Break Out Concrete In Garden Area & Entrance Door Stoop	2014	2,675		20	134	134	670	44
45	Acoustic Ceiling Tile And Grid	2014	30,986		20	1,549	1,549	7,746	45
46	Shower Faucets, Trims, Vaccum Brackets, Gender Sinks	2014	3,789		20	189	189	946	46
47	Window Treatments	2014	4,532		20	227	227	1,134	47
48	Security System	2014	28,704		20	1,435	1,435	7,175	48
49	30 Sprinkler Heads	2014	3,225		20	161	161	806	49
50	Installed One New Letter Wall Sign	2014	2,790		20	140	140	699	50
51	Installed 6" Dark Bronze Gutter	2014	3,141		20	157	157	785	51
52	B-Wing Nurse Call Station	2014	3,994		20	200	200	999	52
53	Installed Corian Countertop	2014	4,279		20	214	214	1,070	53
54	Installed Villa Door Closers, Grab Bars, Tiles, Doors	2014	3,375		20	169	169	845	54
55	Nurse Call Station	2014	5,052		20	253	253	1,264	55
56	Front Entrance Landscaping	2014	5,956		20	298	298	1,490	56
57	Installed New Sink In Salon	2014	6,200		20	310	310	1,550	57
58	Security System	2014	10,745		20	537	537	2,686	58
59	Repaired Air Compressor	2014	7,095		20	355	355	1,775	59
60	Security System	2014	10,290		20	515	515	2,574	60
61	Door Repairs	2014	7,380		20	369	369	1,845	61
62	Removed Concrete	2014	8,200		20	410	410	2,050	62
63	Door Repairs	2014	13,965		20	698	698	3,491	63
64	Door Repairs	2014	14,361		20	718	718	3,590	64
65	Therapy Room Carpeting	2014	15,855		20	793	793	3,964	65
66	Paving - Patchwork And Asphalt	2014	16,700		20	835	835	4,175	66
67	Hallway Handrails, Doors, Bathrm Sinks, Paint Therapy Rm	2014	18,410		20	921	921	4,604	67
68	Annunciator System	2014	57,201		20	2,860	2,860	14,300	68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,736,513	$		$ 175,921	$ 175,921	$ 799,440	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 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		$ 6,736,513	$		$ 175,921	$ 175,921	$ 799,440	1
2	B-Wing Nurse Call Station	2014	3,346		20	335	335	1,674	2
3	8 Dining Metal Chairs	2015	3,150		20	158	158	632	3
4	Architectural Design And Contract	2015	33,390		20	1,670	1,670	6,680	4
5	Double Headed Led Lights Above Exit Lights	2015	3,700		20	185	185	740	5
6	2 Power Generators Load Test And Repair	2015	4,350		20	218	218	872	6
7	Install 2 Digital Duplex Speakerphones And Phone System	2015	20,390		20	1,020	1,020	4,080	7
8	Water/Fire Restoration - Fire Damaged Roof	2016	7,418		20	370	370	925	8
9	Repair Generator	2016	3,727		20	186	186	465	9
10	Replace Electrical from Gear to Front Office Panels	2016	18,975		20	949	949	2,372	10
11	Replaced Compressors	2016	11,650		20	583	583	1,457	11
12	Replace Cooking Exhaust Hood Filters	2017	3,440		20	172	172	258	12
13	New Generator	2017	3,912		20	196	196	294	13
14	Electrical Work - Replace conduit and wiring in Boiler Rm;	2017	48,311		20	2,416	2,416	3,624	14
15	Replace Breaker next to Transformer Pad; New Breaker								15
16	Box for Life Safety Systems; New 20 Circuit Electrical								16
17	Panel & 60 Amp 240 Volt Power Feed from Generator								17
18	Distribution Panel								18
19	Install New Heating Coil in Dining Room Unit	2017	5,400		20	270	270	405	19
20	Replace 2 Boiler Pumps and Motor	2017	4,999		20	250	250	375	20
21	Sewer Excavation	2017	4,287		20	214	214	428	21
22	Repair Generator	2017	5,497		20	275	275	412	22
23	Wander Prevention System, Main Entrance and 11 Doors	2018	34,323		20	858	858	858	23
24	PTAC Units (16)	2018	12,784		20	320	320	320	24
25	Replace Hot Water Storage Tank	2018	4,780		20	120	120	120	25
26	Repair Underground Gas	2018	34,909		20	873	873	873	26
27	Replace Doors	2018	6,707		20	168	168	168	27
28	Replace Door Locking Mechanism	2018	2,685		20	67	67	67	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,018,643	$		$ 187,794	$ 187,794	$ 827,539	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 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	$ 1,224,615	$	$ 122,462	$ 122,462	10	$ 539,623	71
72	Current Year Purchases	23,528		1,177	1,177	10	1,177	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,248,143	$	$ 123,639	$ 123,639		$ 540,800	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)	$ 8,594,201	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)	$ 311,433	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 311,433	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,368,339	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.

Facility Name & ID Number Gardenview Manor # 0052456 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.				13,316			5
6								6
7	TOTAL				$ 13,316 **			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: $ 53,285 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	Administrative	Infiniti	$ 1,234.89	$ 4,379	17
18					18
19	Allocated from Management Co			4,567	19
20					20
21	TOTAL		$ 1234.89	$ 8,946	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: **Gardenview Manor**
IDPH License ID Number: **0052456**
Fiscal Year End: **12/31/2018**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing Equipment	49,556
Office Equipment	3,729
Total - Line 16	**53,285**

Facility Name & ID Number Gardenview Manor # 0052456 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

Facility Name & ID Number Gardenview Manor STATE OF ILLINOIS # 0052456 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	$		$ 485,373	$		$ 485,373	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs			128,661			128,661	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2),(3),39(3)	hrs			379,881	4,151		384,032	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				400,900		400,900	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					1,408	1,916		3,324	13
14	TOTAL			$		$ 995,323	$ 406,967		$ 1,402,290	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: **Gardenview Manor**
IDPH License ID Number: **0052456**
Fiscal Year End: **12/31/2018**

Schedule 16A

XIV. Special Services
Line 13 Other Services

Description	Schedule V Line & Column Reference	Amount
Outside MD Service-MCA	39(3)	1,408
Medical Supplies - MCA	39(2)	1,916
Total - Line 13		**3,324**

STATE OF ILLINOIS

Facility Name & ID Number Gardenview Manor **#** 0052456 **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	$ (218,772)	$ (178,623)	1
2	Cash-Patient Deposits	6,195	6,195	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,275,642)	5,635,543	5,635,543	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	40,660	40,660	6
7	Other Prepaid Expenses	177,929	93,447	7
8	Accounts Receivable (owners or related parties)	5,699	5,699	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,647,254	$ 5,602,921	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		327,415	13
14	Buildings, at Historical Cost		5,198,585	14
15	Leasehold Improvements, at Historical Cost	1,781,725	1,820,058	15
16	Equipment, at Historical Cost	839,608	1,248,143	16
17	Accumulated Depreciation (book methods)	(1,131,955)	(1,368,339)	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	18,390	3,566,957	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,507,768	$ 10,792,819	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,155,022	$ 16,395,740	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 2,155,587	$ 2,155,587	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	896	896	28
29	Short-Term Notes Payable	1,248,118	1,248,118	29
30	Accrued Salaries Payable	137,690	137,690	30
31	Accrued Taxes Payable (excluding real estate taxes)	397,393	397,393	31
32	Accrued Real Estate Taxes(Sch.IX-B)		57,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule 17A	417,565	417,565	36
37	Due to Related Parties	6,095,415	6,138,515	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 10,452,664	$ 10,552,764	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,000,000	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)**	$	$ 8,000,000	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 10,452,664	$ 18,552,764	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (3,297,642)	$ (2,157,024)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,155,022	$ 16,395,740	48

**-See note included with filed cost report

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Facility Name: **Gardenview Manor**
IDPH License ID Number: **0052456**
Fiscal Year End: **12/31/2018**

Schedule 17A

XV. Balance Sheet

Line 23 Other Assets (specify):

Description	Operating	After Consolidation
Loan Closing Costs	38,390	102,820
Accum. Amorization-Lo	(20,000)	(20,000)
Intangibles - GV Realty		1,596,400
Reserves/Escrows		1,887,737
Total - Line 23	**18,390**	**3,566,957**

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Accrued MDS Tax	118,143	118,143
Accrued Expenses	187,897	187,897
Accrued Bed Tax	(82,958)	(82,958)
Accrued Mgmt Fees	(55,000)	(55,000)
Due to Others	159,592	159,592
Payroll Withholdings	31,867	31,867
Due to HFS	58,024	58,024
Total - Line 36	**417,565**	**417,565**

Facility Name & ID Number Gardenview Manor # 0052456 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**	$ (3,295,006)	1
2	Restatements (describe):		2
3	**Post closing adjustments**	(319,497)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (3,614,503)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	316,861	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)**	$ 316,861	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (3,297,642)	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 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	$ 9,444,037	1
2	Discounts and Allowances for all Levels	416,560	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,860,597	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	347,087	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 347,087	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	(7,178)	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)**	$ (7,178)	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,264	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,264	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	4,456	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 4,456	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,206,226	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,340,783	31
32	Health Care	3,487,514	32
33	General Administration	2,165,307	33
	B. Capital Expense		
34	Ownership	831,963	34
	C. Ancillary Expense		
35	Special Cost Centers	1,716,160	35
36	Provider Participation Fee	347,638	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,889,365	40
41	**Income before Income Taxes (line 30 minus line 40)****	316,861	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 316,861	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 5,373,811	44
45	Private Pay - Net Inpatient Revenue	522,742	45
46	Medicare - Net Inpatient Revenue	3,704,631	46
47	Other-(specify) Insurance	139,765	47
48	Other-(specify) Veterans	119,648	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 9,860,597	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 Gardenview Manor # 0052456 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	1,758	1,886	$ 83,659	$ 44.36	1
2	Assistant Director of Nursing	3,097	3,282	124,503	37.94	2
3	Registered Nurses	22,342	22,534	740,890	32.88	3
4	Licensed Practical Nurses	21,044	21,692	572,249	26.38	4
5	CNAs & Orderlies	87,570	88,806	1,133,710	12.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,257	2,364	59,689	25.25	8
9	Activity Director					9
10	Activity Assistants	6,460	6,605	72,946	11.04	10
11	Social Service Workers	3,011	3,331	72,304	21.71	11
12	Dietician					12
13	Food Service Supervisor	1,970	1,970	64,370	32.68	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,582	28,918	312,843	10.82	15
16	Dishwashers					16
17	Maintenance Workers	8,113	8,377	95,622	11.41	17
18	Housekeepers	15,951	16,119	154,088	9.56	18
19	Laundry	8,027	8,395	80,129	9.54	19
20	Administrator	1,328	1,694	122,334	72.22	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,742	12,084	253,779	21.00	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	2,023	2,114	32,434	15.34	31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	8,625	8,828	176,712	20.02	33
34	TOTAL (lines 1 - 33)	233,900	238,999	$ 4,152,261 *	$ 17.37	34

SEE ACCOUNTANTS' PREPARATION REPORT

* 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	219	$ 11,149	L1, C3	35
36	Medical Director	Monthly	20,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant	98	8,324	L10, C3	38
39	Pharmacist Consultant	Monthly	15,279	L10, C3	39
40	Physical Therapy Consultant			L10A, C3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	42	2,945	L11, C3	44
45	Social Service Consultant	55	3,880	L12, C3	45
46	Other(specify) Rehab Mgmt	Monthly	28,000	L10A, C3	46
47	Admin Consultant	402	34,141	L19,C3	47
48					48
49	TOTAL (lines 35 - 48)	816	$ 124,518		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	34	$ 1,744	L10, C3	50
51	Licensed Practical Nurses	243	10,464	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	277	$ 12,208		53

Gardenview Manor

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		2,781	2,864	109,521	38.24
Nursing Clerical		2,079	2,159	19,059	8.83
Transportation		3,261	3,301	37,051	11.22
Marketing		504	504	11,081	21.99
	TOTAL	8,625	8,828	176,712	

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Rebecca Garza	Administrator	0	$ 122,334
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 122,334

B. Administrative - Other

Description	Amount
Premier Healthcare Management (Eliminated on P3, L17, C7)	$ 391,818
Altitude Health Services	118,207
TOTAL (agree to Schedule V, line 17, col. 3)	$ 510,025
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ 93,567
Richard Peelo & Associates, Inc	Accounting	4,304
CohnReznick LLP	Accounting	15,818
Templin Healthcare Accounting	Accounting	2,650
Plante & Moran, PLLC	Accounting	7,439
Marcum LLP	Accounting	160
Ability Network Inc.	Data Processing	8,019
Right Networks	Data Processing	17
HDSI	Data Processing	5,533
MatrixCare	Data Processing	34,127
Singer Networks, LLC	Data Processing	13,084
See Attached Schedule 21A		133,394
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 318,112

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 151,126
Unemployment Compensation Insurance	57,050
FICA Taxes	311,057
Employee Health Insurance	79,102
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	4,998
Physical Exams	1,550
TOTAL (agree to Schedule V, line 22, col.8)	$ 604,883

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	$ 2,985
Advertising: Employee Recruitment	5,403
Health Care Worker Background Check	
(Indicate # of checks performed 118)	4,288
Patient Background Checks 205	2,050
Dues & Subscriptions	1,462
Licenses & Permits	1,375
Allscripts	3,000
Allocated from Management Co.	467
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,030

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	8,768
Seminar Expense	2,161
Allocated from Management Co.	45
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,974

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Gardenview Manor**
IDPH License ID Number: **0052456**
Fiscal Year End: **12/31/2018**

Schedule 21A

XIX. Support Schedules
C. Professional Services

Vendor/Payee	Type	Amount
Resolute Healthcare Solutions	Healthcare Billing	16,334
LTC Consulting Services	Consulting Fees	3,313
Personnel Planners	Unemployment Consultants	2,025
Terrill Consulting Services, Inc.	Billing Consultant	686
GCHMO, Inc	Managed Care Contracting Services	11,050
MGKappy Consulting Inc.	Financial Services Consultant	11,250
Yocheved Baver	Website Services	9,000
Change Healthcare	Data Processing	670
eSolutions, Inc	Data Processing	2,313
Paycor	Payroll Processing	27,891
TaxSaver Plan	Benefits Administration	584
Quickbooks	Accounting Software	925
Sedgwick CMS	Claims Management	9,623
Source Tech	Data Processing	1,510
Gibson Teldata	Data Processing	1,293
Accuscripts	Data Processing	786
Ward & Associates	Admin Consulting	34,141
Total		**133,394**

Facility Name & ID Number Gardenview Manor # 0052456 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? **No**
If YES, give association name and amount. **N/A**

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **28,496** 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 fo
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period. $ **347,638**
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 tc
the Department, in addition to the daily rate, been properly classifiec
in the Ancillary Section of Schedule V? **Yes**

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

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