FOR BHF USE

LL1

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: 0035527

Facility Name: Park Lawn Home

Address: 12615 S. Kostner (Number) Alsip (City) 60803 (Zip Code)

County: Cook

Telephone Number: (708) 385-1982 **Fax #** (708) 385-8145

HFS ID Number:

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

Type of Ownership:

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

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: Keith Wrobel **Telephone Number:** (708) 425-3344 Ext. 246
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7-1-17 to 6-30-18 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) 10-31-18 (Date)
(Type or Print Name) Steve Manning
(Title) Executive Directoe

Paid Preparer

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	15	ICF/DD 16 or Less	15	5,475	6
7	15	TOTALS	15	5,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,195			5,195	13
14	TOTALS	5,195			5,195	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.89%

D. How many bed reserve days during this year were paid by the Department?
171 (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)

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

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

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

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

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

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

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

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

Tax Year: 6-30-18 Fiscal Year: 6-30-18

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	4,301	850	1,509	6,660		6,660		6,660			1
2	Food Purchase		61,164		61,164		61,164		61,164			2
3	Housekeeping	7,827	2,128		9,955		9,955		9,955			3
4	Laundry		1,958		1,958		1,958		1,958			4
5	Heat and Other Utilities			1,842	1,842		1,842	12,188	14,030			5
6	Maintenance	2,643	1,961	6,017	10,621		10,621	51,289	61,910			6
7	Other (specify):* Cable		1,950		1,950		1,950		1,950			7
8	**TOTAL General Services**	14,771	70,011	9,368	94,150		94,150	63,477	157,627			8
	B. Health Care and Programs											
9	Medical Director			2,100	2,100		2,100		2,100			9
10	Nursing and Medical Records	41,116	9,778	5,300	56,194		56,194		56,194			10
10a	Therapy			2,228	2,228		2,228		2,228			10a
11	Activities		247		247		247		247			11
12	Social Services	5,077			5,077		5,077		5,077			12
13	CNA Training											13
14	Program Transportation		4,283	4,025	8,308		8,308		8,308			14
15	Other (specify):* See page 27	285,368		19,067	304,435		304,435		304,435			15
16	**TOTAL Health Care and Programs**	331,561	14,308	32,720	378,589		378,589		378,589			16
	C. General Administration											
17	Administrative	8,269			8,269		8,269	24,499	32,768			17
18	Directors Fees											18
19	Professional Services			8,720	8,720		8,720		8,720			19
20	Dues, Fees, Subscriptions & Promotions			2,562	2,562		2,562		2,562			20
21	Clerical & General Office Expenses	85,337	4,660		89,997		89,997		89,997			21
22	Employee Benefits & Payroll Taxes			89,822	89,822		89,822		89,822			22
23	Inservice Training & Education			1,563	1,563		1,563		1,563			23
24	Travel and Seminar			(63)	(63)		(63)		(63)			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,125	1,125		1,125	10,233	11,358			26
27	Other (specify):*											27
28	**TOTAL General Administration**	93,606	4,660	103,729	201,995		201,995	34,732	236,727			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	439,938	88,979	145,817	674,734		674,734	98,209	772,943			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Park Lawn Home #0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			2,077	2,077		2,077	17,697	19,774			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			7,277	7,277		7,277	45,506	52,783			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			61,188	61,188		61,188		61,188			34
35	Rent-Equipment & Vehicles			4,530	4,530		4,530		4,530			35
36	Other (specify):*											36
37	**TOTAL Ownership**			75,072	75,072		75,072	63,203	138,275			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			38,401	38,401		38,401		38,401			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			38,401	38,401		38,401		38,401			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	439,938	88,979	259,290	788,207		788,207	161,412	949,619			45

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$		$	30

BHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule	161,412	5A	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 161,412		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 161,412		37

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

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

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

Park Lawn Home

ID# 0035527

Report Period Beginning: 7-1-17

Ending: 6-30-18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Allowable Depreciation from Related Party PLH	$ 17,095	30	1
2	Allowable Interest from Related Party PLH	45,506	32	2
3	Allowable Related Party Depreciaption PLA	602	30	3
4	Allowable Related Party Utilities	12,188	5	4
5	Allowable Related Party Maintenance	51,289	6	5
6	Allowable Related Party Administrative	24,499	17	6
7	Allowable Related Party Insurance	10,233	16	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**	161,412		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	12,188	0	0	0	0	0	0	0	0	0	0	12,188	5
6	Maintenance	51,289	0	0	0	0	0	0	0	0	0	0	51,289	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	63,477	0	0	0	0	0	0	0	0	0	0	63,477	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	24,499	0	0	0	0	0	0	0	0	0	0	24,499	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	24,499	0	0	0	0	0	0	0	0	0	0	24,499	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	87,976	0	0	0	0	0	0	0	0	0	0	87,976	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-17 **Ending:** 6-30-18

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	17,697	0	0	0	0	0	0	0	0	0	0	17,697	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	45,506	0	0	0	0	0	0	0	0	0	0	45,506	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	63,203	0	0	0	0	0	0	0	0	0	0	63,203	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	151,179	0	0	0	0	0	0	0	0	0	0	151,179	45

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Park Lawn Assn.	Oak Lawn	Support Organizatio
				Park Lawn Home, Inc.	Alsip	

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

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Jonathan Perry	BOD						1
2	Bonnie Price	BOD						2
3	Maureen Reilly	BOD						3
4	Chuck DiNolofo	BOD						4
5	James Himmel	BOD						5
6	Rob Barnes	BOD						6
7	Marilyn Wnuk	BOD						7
8	Chuck Jenrich	BOD						8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Not Applicable								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		See Page 28				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** 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	Not Applicable						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013		8
	2014		9
	2015		10
	2016		11
	2017		12

Exempt

	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 Park Lawn Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035527

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 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.	Not Applicable		$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 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 Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 5,524 B. General Construction Type: Exterior Concrete Frame Aluminium Gutter, Do Number of Stories 1

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. [ ] (c) Rent equipment from Completely Unrelated Organization.

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

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

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facilities	77,381	1988	$ 77,042	1
2					2
3	TOTALS	77,381		$ 77,042	3

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	15			1991	$ 676,975	$	25	$	$	$ 676,975	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Garage			1995	18,306	732	25	732		16,901	9
10	Door East Side			2001	950	1	15	1		951	10
11	Bathroom Floor Tile			2001	625		15			625	11
12	Vinyl Flooring			2002	15,657		10			15,657	12
13	Storm Sewer			2002	3,780		10			3,780	13
14	4 Thermostats			2007	1,965	98	20	98		1,120	14
15	Sidewalks, Handrail, & Door			2007	7,815	391	20	391		4,332	15
16	8 Toilets			2009	3,573	179	20	179		1,625	16
17	Galv Frames Shower			2009	1,833	91	20	91		822	17
18	Door Hardware			2009	3,370	168	20	168		1,526	18
19	Door Hardware Installation			2009	1,140	57	20	57		515	19
20	Wall Corner Guards			2009	1,050	70	15	70		624	20
21	Washroom Wall & Floor Tile			2009	6,880	459	15	459		4,053	21
22	Additional Door Hardware			2009	732	37	20	37		325	22
23	4 Vapor Proof lights Bath Area			2010	1,075	108	10	108		907	23
24	Fence Repair			2010	1,260	126	10	126		998	24
25	Roof			2011	16,805	1,120	15	1,120		7,468	25
26	HVAC 4 Units			2012	34,035	2,269	15	2,269		12,669	26
27	Paint in copier room			2014	975	157	20	157		641	27
28	Drywall in Copier Room			2014	650	33	20	33		133	28
29	Framing for Copier Room			2014	450	23	20	23		92	29
30	Door to Copier Room			2014	700	35	20	35		143	30
31	Permits & License			2014	365	18	20	18		75	31
32	Painting Kitchen & Dining Area			2014	2,150	108	20	108		430	32
33	Flooring in Kitchen & Dining Area			2014	4,275	214	20	214		856	33
34	Electrical in Kitchen & Dining Area			2014	2,157	108	20	108		442	34
35	Plumbing in Kitchen			2014	1,565	78	20	78		314	35
36	Counter Tops in Kitchen			2014	2,250	113	20	113		450	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Cabinets in Kitchen	2014	$ 3,890	$ 195	20	$ 195	$	$ 779	37
38	Hutch Unit in Dining Area	2014	3,250	163	20	163		651	38
39	Preparation & Demolition in Kitchen & Dining Areas	2014	6,495	325	20	325		1,300	39
40	Repave and Strip Parking Lot	2014	33,342	1,111	20	1,111		5,557	40
41	Vinyl Flooring - Men's Side	2016	16,558	138	10	138		1,932	41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 876,898	$ 8,722		$ 8,722	$	$ 765,665	70

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 43,128	$ 8,542	$ 8,542	$	various	$ 24,338	71
72	Current Year Purchases	965	34	34		7	34	72
73	Fully Depreciated Assets	23,997					23,997	73
74								74
75	TOTALS	$ 68,090	$ 8,576	$ 8,576	$		$ 48,369	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See notes page 25. A small % of a few vehicles			$ 82,540	$ 2,476	$ 2,476	$	5	$ 9,746	76
77										77
78		.								78
79										79
80	TOTALS			$ 82,540	$ 2,476	$ 2,476	$		$ 9,746	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)	$ 1,104,570	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 19,774	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 19,774	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 823,780	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

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

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

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning 7-1-17
Ending 6-30-18

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

	Fiscal Year Ending	Annual Rent
12.	06/30/2019	$
13.	06/30/2020	$
14.	06/30/2021	$

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: $ Description: PACE $1398 & Copier
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	See attached listing page 26.		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 40

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
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.

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 6-30-18 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 434,376	$	1
2	Cash-Patient Deposits	106,695		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,030,052		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,748		6
7	Other Prepaid Expenses	5,856		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,646,727	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	834,426		16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges	(644,074)		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 190,352	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,837,079	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 128,025	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	104,158		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	520,905		30
31	Accrued Taxes Payable (excluding real estate taxes)	9,242		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Reserve for Client Activity	7,195		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 769,525	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	951,707		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 951,707	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,721,232	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 115,847	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,837,079	$	48

***(See instructions.)**

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 116,243	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 116,243	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(396)	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)**	$ (396)	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)**	$ 115,847	24 *

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 640,261	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 640,261	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	2,960	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 2,960	23
	D. Non-Operating Revenue		
24	Contributions	143,982	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 143,982	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 787,203	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	94,150	31
32	Health Care	378,589	32
33	General Administration	201,995	33
	B. Capital Expense		
34	Ownership	75,072	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	38,401	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 788,207	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,004)	41
42	**Income Taxes**	608	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (396)	43

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

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

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

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

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

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	156	227	$ 10,529	$ 46.38	1
2	Assistant Director of Nursing	3	6	83	13.83	2
3	Registered Nurses	958	1,033	30,504	29.53	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	225	352	4,301	12.22	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	160	195	2,643	13.55	17
18	Housekeepers	599	767	7,827	10.20	18
19	Laundry					19
20	Administrator	126	143	8,269	57.83	20
21	Assistant Administrator					21
22	Other Administrative	687	792	19,063	24.07	22
23	Office Manager	2,005	2,270	35,614	15.69	23
24	Clerical	1,990	2,080	30,660	14.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	90	250	5,077	20.31	28
29	Resident Services Coordinator	15	15	5,682	378.80	29
30	Habilitation Aides (DD Homes)	15,029	25,116	224,160	8.92	30
31	Medical Records					31
32	Other Health C: Fac. Serv. Aide	2,788	3,209	35,747	11.14	32
33	Other(specify) Drivers	1,276	1,489	19,779	13.28	33
34	TOTAL (lines 1 - 33)	26,107	37,944	$ 439,938 *	$ 11.59	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	34	$ 1,509	1-3	35
36	Medical Director	14	2,100	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	41	2,228	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Psychiatrist	21	5,300	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	110	$ 11,137		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Steve Manning	Executive Director		$ 8,269
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 8,269

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
James Himmel	Legal	$ 4
Community Service Partners	Audit	21
Cocalas, Westberg & Mommsen	Audit	1,146
Paycor	Computer Payroll	3,333
Comcast	Data Processing	1,179
Community Service Partners	Data Processing	3,037
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 8,720

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 8,332
Unemployment Compensation Insurance	1,182
FICA Taxes	32,190
Employee Health Insurance	47,506
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Match	612
TOTAL (agree to Schedule V, line 22, col.8)	$ 89,822

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	4
Health Care Worker Background Check	167
(Indicate # of checks performed)	
Patient Background Checks	
Membership Fees	1,609
License fees	185
Subscriptions	596
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,561

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Il Health Care Assoc. Refund of seminar	(63)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ (63)

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-17 Ending: 6-30-18

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

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

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **511** Line **10**

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

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

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

(10) Was this home previously operated by a related party (as is defined in the instructions 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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **38,401**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

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

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

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

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **0**
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A Personal use not permitted**
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

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

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes see page 29**
Attach invoices and a summary of services for all architect and appraisal fees

Related Party Adjustment

Park Lawn Home

Lease Adjustment
Management Benefits
P/R & In Kind

ADJUSTMENT EXPLANATION
2017/2018 FY

	TOTAL	WAC I	WAC II	SUPPORTED EMPLOYMENT	ORS	CILA	126TH ST. RESIDENTIAL	115TH ST. RESIDENTIAL	CHOICE
Total Lease	656268	27625	135135	13675	2276	200569	65182	140941	70865
LESS: Community Leas	129673	20088	66469	7301	0	7496	2250	10777	15292
Related Organization	526595	7537	68666	6374	2276	193073	62932	130164	55573
Interest & Depreciation Related Organization	513454	23696	82638	7668	2374	102799	63304	221881	9094
Adjustment	13141	-16159	-13972	-1294	-98	90274	-372	-91717	46479
Adjust Related Organiza	513454	23696	82638	7668	2374	102799	63304	221881	9094
Community Lease	129673	20088	66469	7301	0	7496	2250	10777	15292
Grand Total Allowable L	643127	43784	149107	14969	2374	110295	65554	232658	24386
Other Adjustments									
Management Benefits	0	0	0	0	0	0	0	0	0
Public Relations	-382	0	-140	0	0	0	0	0	-242
In Kind	0	0	0	0	0	0	0	0	0

	PLA	PLH
Total Interest	111203	45506
Total Depreciation	359717	17096
	470920	62602
PLH	62602	
	533522	
Fundraising	-20068	
	513454	

PLA Depreciation	
Bldg. Depreciation	276750
Equipment Depreciation	82967
	359717

Mortgage Interest	109682
Vehicle Interest	1520
	111202

D. Vehicle Depreciation

1 Use	2 Make, Model & Year		3 Year Acquired	4 Cost	Current Book Depreciation	%	5 Program % Depre.	6 Straight Line Depr.	Program % Straight Line Dep.	7 Adjustments	8 Life in Years	9 Accumulated Depreciation	
Activities	2016 Dodge Caravan	**	2016	$17,799.00	$3,559.85	0.03	106.80	3,559.85	106.80		5	$5,636.43	
Activities	2016 Dodge Caravan	**	2016	$17,799.00	$3,559.85	0.03	106.80	3,559.85	106.80		5	$5,636.43	
Activities	2016 Dodge Caravan	**	2016	19,919.00	$3,983.80	0.03	119.51	$3,983.80	$119.51		5	$10,291.48	
Activities	2016 Dodge Caravan	**	2016	19,919.00	$3,983.80	0.03	119.51	$3,983.80	$119.51		5	$10,291.48	
Activities	2002 Toyota Sienna	**	2015	3,500.00	$700.00	0.03	21.00	$700.00	$21.00		5	$1,808.33	
Activities	2004 Ford Freestar	**	2015	5,571.00	$1,114.20	0.03	33.43	$1,114.20	$33.43		5	$3,064.05	
Activities	2004 Toyota Sienna	**	2014	5,900.00	$1,180.00	0.03	35.40	$1,180.00	$35.40		5	$5,113.33	
Activities	1999 Dodge Caravan	**	2013	3,520.00	$1,997.67	0.03	59.93	$1,997.67	$59.93		5	$2,698.67	$44,540.21
Activities	12 Ford ElDorado 220	*	2012	58,337.00	$6,805.98	0.03	204.18	$6,805.98	$204.18		5	$58,337.00	
Activities	2013 Dodge Grand Caravan	*	2013	36,672.00	$7,334.40	0.03	220.03	$7,334.40	220.03		5	36,672.00	
Activities	2005 Ford ElDorado Me Duty	*	2014	14,850.00	2,970.00	0.03	89.10	$2,970.00	$89.10		5	14,602.50	
Activities	2014 Ford Starcraft	*	2014	54,435.00	10,887.00	0.03	326.61	$10,887.00	$326.61		5	53,074.13	
Activities	2016 Ford Starcraft	*	2015	56,806.00	11,361.20	0.03	340.84	$11,361.20	$340.84		5	45,444.80	
Activities	2016 Ford Starcraft	*	2016	57,755.00	$11,551.00	0.03	346.53	$11,551.00	$346.53		5	37,540.75	
Activities	2016 Ford Starcraft	*	2016	57,755.00	$11,551.00	0.03	346.53	$11,551.00	$346.53		5	34,653.00	$280,324.18
													$324,864.39
				$430,537.00	$82,539.76		$2,476.19	$82,539.76	$2,476.19			$324,864.39	
* Owned by Park Lawn School Depreciation			0.03	$336,610.00	$62,460.58		0.03	$62,460.58	$1,873.82			$8,409.73	Program % Accumulated Dep. PLS
** Owned by Park Lawn Association Depreciation			0.03	$93,927.00	$20,079.18		0.03	$20,079.18	$602.38			$1,336.21	Program % Accumulated Dep. PLA
				$430,537.00	$82,539.76			$82,539.76					
									$2,476.19			$9,745.93	

Due to the number of participants transported in all Park Lawn Programs and varied routes, Park Lawn in unable to assign any vehicle to any one location, costs are assigned on a percentage of use basis. The vehicles with the 3.00% usage are wheel chair accessible and must be used to transport wheelchair bound clients.

XII. C. Vehicle Rental

	1 Use	2 Make, Model & Year	3 Monthly Lease Pymt	Program % of Use	Program % of Monthly Lease	4 Rental Expense for this Period
17	Activities	2016 Dodge Caravan	$332.00	0.03	$9.96	$119.52
	Activities	2016 Dodge Caravan	$332.00	0.03	$9.96	$119.52
	Activities	2016 Dodge Caravan	$332.00	0.03	$9.96	$119.52
	Activities	2016 Dodge Caravan	$332.00	0.03	$9.96	$119.52
21	Totals		$1,328.00		$39.84	$478.08

Explanation Notes:

Detail of Other Lines over $1,000 or multiple type of expenses on Page 3
Line 15 Column 1

Resident Services Coordinator	$5,682
Facility Services Coor	$35,747
Hab Aides	$224,160
Drivers	$19,779
	$285,368

Schedule V. Page 3 & 4

Line 5 Column 7	Allowable Related Party Costs for Utilities	$12,188
Line 6 Column 7	Allowable Related Party Costs for Maintenance	$51,289
Line 17 Column 7	Allowable Related Party Costs for Administrative	$24,499
Line 26 Column 7	Allowable Related Party Costs for Insurance	$10,233
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLH	$17,095
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLA	$602
Line 32 Column 7	Allowable Related Party Costs for Interest PLH	$45,506
		$161,412

Total Related Party Costs

Line 34 Column 4 Includes:

Office for Park Lawn School Program	$8,026
Portion of Rent not in HUD Payments Park Lawn School costs	$50,755
Equipment from Park Lawn Association	$2,407
	$61,188

Line 35 Column 4 Includes:

Vehicle Rental Park Lawn Association	$254
Equipment Rental	$2,878
Pace Vehicle Rental	$1,398
	$4,530

Schedule VII. Part B Page 6

Park Lawn Association, Inc.

Depreciation of Vehicles		$602

Total Park Lawn Association Costs

Park Lawn Homes, Inc.

Utilities	$12,188	
Maintenance	$51,289	
Administration	$24,499	
Taxes/Insurance	$10,233	
Interest	$45,506	
Depreciation Bldg. & Equipment	$17,095 *	
Total Park Lawn Homes Costs		$160,810

* Building Depreciation does not include $3,000 in Certification Fees

Total Related Party Adjustment on Page 5A Line 49 $161,412

Schedule VIII. Part B

Central Office - 10833 S. Laporte Avenue occupies 1,717 square feet for Administration and Accounting and Bookkeeping.
This is 6.96% of the total square footage of 24,693.
These costs are collected in a temporary cost center and distributed out to programs on the basis of a predetermined appropriate distribution.

Administrative salaries are distributed as follows:
1. Executive Director - % of Budget
2. Acct/Bkkp - % of Budget
3. P/R Personnel - % of Staff

Schedule XI. Part D. Page 13

Line 46 Column 5 Includes only program portion of depreciation cost on vehicles. Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis.
The vehicles with the 3.00% usuage are wheel chair accessible and must be used to transport wheelchair cound clients.

Schedule XII. Part C Page 14
Due to the number of participants transported in all Park Lawn Programs and varied routes, Park Lawn is unable to assign any vehicle to any one location, costs are assigned on a percentage of use basis. The vehicles with the 3.00% usage are wheel chair accessible and must be used to transport wheelchair bound clients.

Schedule XIII. Part B Page 15
Line 5 Column 4 Wages are included on page 20 line 33.

Schedule XVIII. Page 19
Does this agree with taxable income (Loss) per Federal Income Tax return? Federal Income Tax return is not completed until December of the current year.

Schedule XX. Page 23

Question 12 Allocated based on hours worked per department.

Question 15 No Employee meals are served.