

Facility Name & ID Number Covenant Living Windsor Park

0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	80	Skilled (SNF)	80	29,280	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	80	TOTALS	80	29,280	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,298	9,916	9,271	21,485	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	2,298	9,916	9,271	21,485	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.38%

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)
N/A

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

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

I. On what date did you start providing long term care at this location?
Date started 03/15/85

J. Was the facility purchased or leased after January 1, 1978?
YES Date 03/15/85 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 36 and days of care provided 7,723

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 09/30/20 Fiscal Year: 09/30/20

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	346,448	63,422	71,273	481,143		481,143		481,143		1
2	Food Purchase		287,128		287,128		287,128	(24,388)	262,740		2
3	Housekeeping	158,295	32,033	52,439	242,767		242,767		242,767		3
4	Laundry	17,431	12,844		30,275		30,275		30,275		4
5	Heat and Other Utilities			90,749	90,749		90,749	(6,704)	84,045		5
6	Maintenance	51,386	8,180	126,729	186,295		186,295	4,457	190,752		6
7	Other (specify):* See Supplemental	7,483			7,483		7,483	8	7,491		7
8	TOTAL General Services	581,043	403,608	341,190	1,325,840		1,325,840	(26,627)	1,299,213		8
	B. Health Care and Programs										
9	Medical Director			39,000	39,000		39,000		39,000		9
10	Nursing and Medical Records	3,096,270	165,229	279,656	3,541,155		3,541,155		3,541,155		10
10a	Therapy										10a
11	Activities	103,051		14,096	117,147		117,147		117,147		11
12	Social Services	126,184		493	126,677		126,677		126,677		12
13	CNA Training										13
14	Program Transportation	10,129			10,129		10,129	(6,738)	3,391		14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	3,335,634	165,229	333,245	3,834,109		3,834,109	(6,738)	3,827,371		16
	C. General Administration										
17	Administrative	121,469			121,469		121,469	41,924	163,393		17
18	Directors Fees										18
19	Professional Services			690,952	690,952		690,952	(602,705)	88,247		19
20	Dues, Fees, Subscriptions & Promotions			21,782	21,782		21,782	8,617	30,399		20
21	Clerical & General Office Expenses	216,566	12,924	175,950	405,440		405,440	236,366	641,806		21
22	Employee Benefits & Payroll Taxes			1,071,079	1,071,079		1,071,079		1,071,079		22
23	Inservice Training & Education			564	564		564	177	741		23
24	Travel and Seminar			244	244		244	12,054	12,298		24
25	Other Admin. Staff Transportation			4,237	4,237		4,237	11,096	15,333		25
26	Insurance-Prop.Liab.Malpractice			129,918	129,918		129,918	2,792	132,710		26
27	Other (specify):* See Supplemental							51,754	51,754		27
28	TOTAL General Administration	338,035	12,924	2,094,726	2,445,685		2,445,685	(237,925)	2,207,760		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,254,713	581,761	2,769,161	7,605,634		7,605,634	(271,290)	7,334,344		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.

Covenant Living Windsor Park
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Security	7,483			7,483
CLCS Allocation				-
Employee Benefits			8	8
				-
				-
				-
				-
Sub-Total	<u>7,483</u>	<u>-</u>	<u>8</u>	<u>7,491</u>
Line 15 - Other Health Care Services				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Line 27 - Other General Administration				
CLCS Allocation				-
Employee Benefits			51,754	51,754
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>51,754</u>	<u>51,754</u>

Facility Name & ID Number

Covenant Living Windsor Park

#0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			550,369	550,369		550,369	32,252	582,621			30
31	Amortization of Pre-Op. & Org.			1,078	1,078		1,078	(1,078)	0			31
32	Interest			50,060	50,060		50,060	(50,060)	(0)			32
33	Real Estate Taxes			54,896	54,896		54,896		54,896			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,837	10,837		10,837		10,837			35
36	Other (specify):* See Supplemental							5,206	5,206			36
37	TOTAL Ownership			667,240	667,240		667,240	(13,680)	653,560			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		451,596	1,011,636	1,463,232		1,463,232		1,463,232			39
40	Barber and Beauty Shops			3,777	3,777		3,777		3,777			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			131,806	131,806		131,806		131,806			42
43	Other (specify):* See Supplemental	134,930	225	30,509	165,664		165,664		165,664			43
44	TOTAL Special Cost Centers	134,930	451,821	1,177,727	1,764,479		1,764,479		1,764,479			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,389,643	1,033,582	4,614,128	10,037,353		10,037,353	(284,970)	9,752,383			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

Covenant Living Windsor Park
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
CLCS Allocation				-
Property Costs			5,206	5,206
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>5,206</u>	<u>5,206</u>
Line 43 - Other Special Cost Centers				
Marketing & Fund Raising	134,930	225	30,509	165,664
				-
				-
				-
				-
				-
Sub-Total	<u>134,930</u>	<u>225</u>	<u>30,509</u>	<u>165,664</u>

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning: 10/01/19

Ending: 09/30/20

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(24,388)	02		4
5	Telephone, TV & Radio in Resident Rooms	(8,345)	05		5
6	Rented Facility Space	(160)	06		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	(50,060)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(121,837)	21		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(7,816)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (212,606)		\$	30

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	2	
		Amount	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)	(72,364)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (72,364)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (284,970)		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	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	
							52

SEE ACCOUNTANTS' PREPARATION REPORT

Covenant Living Windsor Park

ID# 0034652

Report Period Beginning: 10/01/19

Ending: 09/30/20

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Transportation Revenue	\$ (6,738)	14	1
2	Amortization	(1,078)	31	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
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	(7,816)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(24,388)	0	0	0	0	0	0	0	0	0	0	(24,388)	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	(8,345)	0	1,641	0	0	0	0	0	0	0	0	(6,704)	5
6	Maintenance	(160)	77	4,540	0	0	0	0	0	0	0	0	4,457	6
7	Other (specify):*	0	8	0	0	0	0	0	0	0	0	0	8	7
8	TOTAL General Services	(32,893)	85	6,181	0	0	0	0	0	0	0	0	(26,627)	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	(6,738)	0	0	0	0	0	0	0	0	0	0	(6,738)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(6,738)	0	0	0	0	0	0	0	0	0	0	(6,738)	16
	C. General Administration													
17	Administrative	0	41,924	0	0	0	0	0	0	0	0	0	41,924	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	(602,705)	0	0	0	0	0	0	0	0	(602,705)	19
20	Fees, Subscriptions & Promotions	0	0	8,617	0	0	0	0	0	0	0	0	8,617	20
21	Clerical & General Office Expenses	(121,837)	245,005	113,198	0	0	0	0	0	0	0	0	236,366	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	177	0	0	0	0	0	0	0	0	177	23
24	Travel and Seminar	0	0	12,054	0	0	0	0	0	0	0	0	12,054	24
25	Other Admin. Staff Transportation	0	0	11,096	0	0	0	0	0	0	0	0	11,096	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,792	0	0	0	0	0	0	0	0	2,792	26
27	Other (specify):*	0	51,754	0	0	0	0	0	0	0	0	0	51,754	27
28	TOTAL General Administration	(121,837)	338,683	(454,771)	0	0	0	0	0	0	0	0	(237,925)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(161,468)	338,768	(448,590)	0	0	0	0	0	0	0	0	(271,290)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	32,252	0	0	0	0	0	0	0	0	32,252	30
31	Amortization of Pre-Op. & Org.	(1,078)	0	0	0	0	0	0	0	0	0	0	(1,078)	31
32	Interest	(50,060)	0	0	0	0	0	0	0	0	0	0	(50,060)	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	5,206	0	0	0	0	0	0	0	0	5,206	36
37	TOTAL Ownership	(51,138)	0	37,458	0	0	0	0	0	0	0	0	(13,680)	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)	(212,606)	338,768	(411,132)	0	0	0	0	0	0	0	0	(284,970)	45

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
<u>Covenant Living Communities & Services</u>	<u>100.00%</u>	<u>See Page 6 - Supplemental</u>				

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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)			
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization				
1	V	6	Maintenance - Salary	\$	Covenant Living Communities & Services	100.00%	\$ 77	\$ 77	1	
2	V	7	Employee Benefits		Covenant Living Communities & Services	100.00%	8	8	2	
3	V	17	Administration - Salary		Covenant Living Communities & Services	100.00%	41,924	41,924	3	
4	V	21	Office & Clerical - Salary		Covenant Living Communities & Services	100.00%	245,005	245,005	4	
5	V	27	Employee Benefits		Covenant Living Communities & Services	100.00%	51,754	51,754	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		\$				\$ 338,768	\$ *	338,768	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Covenant Living Communities & Services	100.00%	\$ 1,641	\$ 1,641 15
16	V	6 Maintenance - Other		Covenant Living Communities & Services	100.00%	4,540	4,540 16
17	V	19 Professional Services	682,751	Covenant Living Communities & Services	100.00%	80,046	(602,705) 17
18	V	20 Dues, Fees & Subscriptions		Covenant Living Communities & Services	100.00%	8,617	8,617 18
19	V	21 Office & Clerical - Other		Covenant Living Communities & Services	100.00%	113,198	113,198 19
20	V	23 Inservice Training & Education		Covenant Living Communities & Services	100.00%	177	177 20
21	V	24 Travel and Seminar		Covenant Living Communities & Services	100.00%	12,054	12,054 21
22	V	25 Other Admin Transportation		Covenant Living Communities & Services	100.00%	11,096	11,096 22
23	V	26 Insurance		Covenant Living Communities & Services	100.00%	2,792	2,792 23
24	V	30 Depreciation		Covenant Living Communities & Services	100.00%	32,252	32,252 24
25	V	31 Amortization		Covenant Living Communities & Services	100.00%	0	0 25
26	V	32 Interest		Covenant Living Communities & Services	100.00%	0	0 26
27	V	36 Other Property Cost		Covenant Living Communities & Services	100.00%	5,206	5,206 27
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 682,751			\$ 271,619	\$ * (411,132) 39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Board of Directors				Cov. Liv. Comm.			2
3					& Services	Skokie, IL	Home Office	3
4	Mark Eastburg		Brandel Manor	Turlock , CA	Brandel Manor	Turlock, CA	Asst. Living	4
5	Matthew Manlove		Brandel Health and Rehab	Northbrook, IL	Covenant Living			5
6	Sarah Bentley		Colonial Acres Healthcare	Golden Valley, MN	of Northbrook	Northbrook, IL	Asst. & Ind. Living	6
7	Pamela Christensen		Covenant Shores HC	Mercer Island, WA	Covenant Living			7
8	Kara Davis		Covenant Village Care Center	Plantation, FL	of Golden Valley	Golden Valley, MN	Asst. & Ind. Living	8
9	Andrew Vanover		Covenant Village Care Center	Turlock, CA	Covenant Living			9
10	Dale Rinard		Village Care and Rehab Center	Westminister, CO	at the Shores	Mercer Island, WA	Asst. & Ind. Living	10
11	Mary Palmer		Michaelsen Health Center	Batavia, IL	Covenant Living			11
12	Robert Martin		Mount Miguel Covenant Village	Spring Valley, CA	of Florida	Plantation, FL	Asst. & Ind. Living	12
13	Kurt Kincanon		The Samarkand	Santa Barbara, CA	Covenant Living			13
14	Janet Creaney		Covenant Living at Windsor Park	Carol Stream, IL	of Turlock	Turlock, CA	Asst. & Ind. Living	14
15	John Fredrickson		Covenant Village of Great Lakes	Grand Rapids, MI	Covenant Living			15
16	Terri Cunliffe		Pilgrim Manor	Cromwell, CT	of Colorado	Westminister, CO	Asst. & Ind. Living	16
17	Roger Oxendale		Inverness Village	Tulsa, OK	Covenant Living			17
18	John Wenrich				at the Holmstad	Batavia, IL	Asst. & Ind. Living	18
19					Covenant Living			19
20					at Mount Miguel	Spring Valley, CA	Asst. & Ind. Living	20
21					Covenant Living			21
22					at the Samarkand	Santa Barbara, CA	Asst. & Ind. Living	22
23					Covenant Living			23
24					at Windsor Park	Carol Stream, IL	Asst. & Ind. Living	24
25					Covenant Living			25
26					at Greak Lakes	Grand Rapids, MI	Asst. & Ind. Living	26
27					Covenant Living			27
28					of Cromwell	Cromwell, CT	Asst. & Ind. Living	28
29					Covenant Living			29
30					of Geneva	Geneva, IL	Ind. Living	30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2					Covenant Living			2
3					at Inverness	Tulsa, OK	Asst. & Ind. Living	3
4					Covenant Living			4
5					at Bixby	Bixby, OK	Asst. & Ind. Living	5
6					Cov. Care at Home	St. Charles, IL	HH & Hospice	6
7					Cov. Care at Home	Turlock, CA	HH & Hospice	7
8					Cov. Home			8
9					of Chicago	Chicago, IL	Supportive Living	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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park # 0034652 Report Period Beginning: 10/01/19 Ending: 09/30/20

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1									\$	1
2	N/A									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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending: 09/30/20

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Covenant Living Communities & Services

Street Address

5700 Old Orchard Road

City / State / Zip Code

Skokie, Illinois 60077

Phone Number

(773) 878 - 2294

Fax Number

(773) 878 - 2289

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.

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	Maintenance - Salary	Operating Expenses	369,928,000	35	\$ 3,047	\$ 3,047	9,354,487	\$ 77	1
2	7	Employee Benefits	Operating Expenses	369,928,000	35	331		9,354,487	8	2
3	17	Administration - Salary	Operating Expenses	369,928,000	35	1,657,909	1,657,909	9,354,487	41,924	3
4	21	Office & Clerical - Salary	Operating Expenses	369,928,000	35	9,688,857	9,688,857	9,354,487	245,005	4
5	27	Employee Benefits	Operating Expenses	369,928,000	35	2,046,622		9,354,487	51,754	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					\$ 13,396,766	\$ 11,349,813		\$ 338,768	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending: 09/30/20

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Covenant Living Communities & Services

Street Address

5700 Old Orchard Road

City / State / Zip Code

Skokie, Illinois 60077

Phone Number

(773) 878 - 2294

Fax Number

(773) 878 - 2289

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.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Operating Expenses	369,928,000	35	\$ 64,911	\$ 9,354,487	\$ 1,641	1
2	6	Maintenance - Other	Operating Expenses	369,928,000	35	179,556	9,354,487	4,540	2
3	19	Professional Services	Operating Expenses	369,928,000	35	3,165,446	9,354,487	80,046	3
4	20	Dues, Fees & Subscriptions	Operating Expenses	369,928,000	35	340,777	9,354,487	8,617	4
5	21	Office & Clerical - Other	Operating Expenses	369,928,000	35	4,476,455	9,354,487	113,198	5
6	23	Inservice Training & Education	Operating Expenses	369,928,000	35	7,006	9,354,487	177	6
7	24	Travel and Seminar	Operating Expenses	369,928,000	35	476,672	9,354,487	12,054	7
8	25	Other Admin Transportation	Operating Expenses	369,928,000	35	438,807	9,354,487	11,096	8
9	26	Insurance	Operating Expenses	369,928,000	35	110,413	9,354,487	2,792	9
10	30	Depreciation	Operating Expenses	369,928,000	35	1,275,414	9,354,487	32,252	10
11	31	Amortization	Direct Allocation	1	1	73,316			11
12	32	Interest	Direct Allocation	1	1	922,774			12
13	36	Other Property Cost	Operating Expenses	369,928,000	35	205,861	9,354,487	5,206	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					\$ 11,737,408	\$	\$ 271,619	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	2012A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2012	\$	\$ 146,000	2034	4.5-5.0%	\$ 7,300	1								
2	2017 Illinois Rev Bonds		X	Capital Imp. / Debt Refinance		2017		764,346	2029	3.024%	38,760	2								
3	2018A Colorado Rev Bonds		X	Capital Imp. / Debt Refinance		2018		3,302,763	2049	5.000%	165,139	3								
4				Capitalized Interest							(165,139)	4								
5												5								
Working Capital																				
6	Financing Assessment		X								4,000	6								
7												7								
8												8								
9	TOTAL Facility Related						\$	\$ 4,213,109			\$ 50,060	9								
B. Non-Facility Related*																				
10												10								
11	Interest Income										(50,060)	11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (50,060)	14								
15	TOTALS (line 9+line14)						\$	\$ 4,213,109			\$	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2019 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.)		\$	54,896	2
3. Under or (over) accrual (line 2 minus line 1).		\$	54,896	3
4. Real Estate Tax accrual used for 2020 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.		\$	54,896	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2015	44,770	8
	2016	50,908	9
	2017	48,004	10
	2018	44,293	11
	2019	54,896	12

FOR BHF USE ONLY

	13	FROM R. E. TAX STATEMENT FOR 2019	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

Covenant Village at Windsor Park receives an allocation of the real estate tax bill that is assigned for the entire campus.

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' PREPARATION REPORT

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Covenant Living Windsor Park COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0034652

CONTACT PERSON REGARDING THIS REPORT Jeremy M. Brune, CPA

TELEPHONE (779) 875 - 3979 FAX #: (866) 216 - 5355

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>02 - 31 - 405 - 019</u>	<u>Nursing Home / Campus</u>	\$ <u>202,717.94</u>	\$ <u>54,896.00</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>202,717.94</u></u>	\$ <u><u>54,896.00</u></u>

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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 Covenant Living Windsor Park

0034652

Report Period Beginning:

10/01/19

Ending:

09/30/20

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	CLCS (TC-\$2,000,000)			\$ 50,575	1
2					2
3	TOTALS			\$ 50,575	3

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	80	1988	1988	\$ 307,486	\$		\$	\$	4
5		2003	2003	3,876,108					5
6									6
7									7
8									8
Improvement Type**									
9	Various		1988	370,354					9
10	Various		2006	9,002					10
11	Various		2007	180,149					11
12	Various		2008	73,476					12
13	Various		2009	22,627					13
14	Various		2010	168,603					14
15	Various		2011	110,404					15
16	Various		2012	21,307					16
17	Various		2013	213,061					17
18	Various		2014	7,200					18
19	Various		2015	188,283					19
20	Various		2016	233,342					20
21	HCC - Bed Lights, Faucet, Grab Bars, Plumbing Fixtures, Painting, Tile, Resident Rooms (124, 125, 126, 127, 128)		2017	131,410					21
22	HCC - Doors (Resident Rooms 121, 122, 123, 124, 125, 126, 127, 128, 129)		2017	11,697					22
23	HCC - Wanderguard System		2017	10,973					23
24	HCC - Bed Lights, Faucet, Grab Bars, Plumbing Fixtures, Painting, Tile, Flooring, Vanity, Vinyl Base, Windos, Blinds, Doors, HVAC Unit, Resident Rooms (129, 130)		2017	51,084					24
25	HCC - Flooring (Nurses Station)		2017	13,100					25
26	HCC - Heat Pump (Conference Room)		2017	5,805					26
27	HCC - Cooling Tower		2017	18,563					27
28	HCC - HVAC		2018	24,740					28
29	HCC - Nurse Call System		2018	166,733					29
30	HCC - HVAC		2019	4,631					30
31	HCC - Fire Sprinkler Compressor		2019	3,250					31
32	HCC - Water Damage Repairs		2019	3,313					32
33	HCC - Entrance Canopy		2020	6,000					33
34									34
35									35
36									36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	HCC - Chiller Valve Replacement	2020	\$ 4,204	\$		\$	\$	\$	37
38	HCC - Courtyard Landscaping	2020	5,055						38
39	HCC - Mixing Valve Replacement	2020	5,975						39
40	HCC - Paint, Flooring, Trim								40
41	Wing 2 Common Space and Resident Rooms	2020	54,174						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)		\$ 6,302,109	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,302,109	\$		\$	\$	\$	1
2									2
3	Covenant Living Communities & Services (Allocation)								3
4									4
5	Building Improvements (TC = \$60,000)	2006	1,517						5
6	Building Improvements (TC = \$5,278,056)	2008	133,468						6
7	Building Improvements (TC = \$35,925)	2009	908						7
8	Building Improvements (TC = \$11,309)	2010	286						8
9	Building Improvements (TC = \$14,820)	2011	375						9
10	Building Improvements (TC = \$116,981)	2015	2,958						10
11	Building Improvements (TC = \$737,063)	2016	18,638						11
12	Building Improvements (TC = \$107,278)	2017	2,713						12
13	Building Improvements (TC = \$137,159)	2018	3,468						13
14	Building Improvements (TC = \$24,237)	2019	613						14
15	Building Improvements (TC = \$180,424)	2020	4,562						15
16	Land Improvements (TC = \$32,653)	2008	826						16
17	Land Improvements (TC = \$15,260)	2016	386						17
18	Land Improvements (TC = \$211,166)	2018	5,340						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	Depreciation - Covenant Living at Windsor Park			550,369		550,369		7,154,420	31
32	Depreciation - Covenant Living Communities & Services			32,252		32,252			32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,478,168	\$ 582,621		\$ 582,621	\$	\$ 7,154,420	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

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	\$ 1,440,930	\$	\$	\$		\$	71
72	Current Year Purchases	35,248						72
73	Fully Depreciated Assets							73
74	CLCS (TC = \$13,247,643)	334,997						74
75	TOTALS	\$ 1,811,175	\$	\$	\$		\$	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	CLCS (TC = \$131,480)			\$ 3,325	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 3,325	\$	\$	\$		\$	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)	\$ 8,343,242	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 582,621	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 582,621	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)	\$ 7,154,420	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.

SEE ACCOUNTANTS' PREPARATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO
If NO, see instructions.

		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

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.	<u>/2021</u>	\$ _____
13.	<u>/2022</u>	\$ _____
14.	<u>/2023</u>	\$ _____

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: _____*

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: \$ 10,837 Description: See Supplemental Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Covenant Living Windsor Park
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 14 Supplemental Schedule

Description		Amount		Total
Building Rental				
N/A				-
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
Total				-

Equipment Rental				
Konica Minolta (Copier)		8,961		8,961
Pitney Bowes (Postage)		1,876		1,876
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
		-		
Total				10,837

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' PREPARATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8		
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)						Total Cost (Col. 3 + 5 + 6)
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	349,059	\$			\$	349,059	1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				116,416					116,416	2	
3	Licensed Recreational Therapist		hrs										3	
4	Licensed Physical Therapist	39 - 03	hrs				428,386					428,386	4	
5	Physician Care		visits										5	
6	Dental Care		visits										6	
7	Work Related Program		hrs										7	
8	Habilitation		hrs										8	
9	Pharmacy	39 - 02	# of prescrpts						299,717			299,717	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10	
11	Academic Education		hrs										11	
12	Other (specify): See Supplemental	39 - 02							151,879			151,879	12	
13	Other (specify): See Supplemental	39 - 03							117,775			117,775	13	
14	TOTAL			\$		\$	1,011,636	\$	451,596	\$		\$	1,463,232	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 & ID Number Covenant Living Windsor Park

0034652

Report Period Beginning: 10/01/19

Ending:

09/30/20

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 09/30/20

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$		1
2	Cash-Patient Deposits	312		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 104,859)	841,456		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	7,084		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 848,852	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	8,334,414		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,005,226		16
17	Accumulated Depreciation (book methods)	(7,154,420)		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 Supplemental	24,919,091		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 28,104,310	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 28,953,162	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,008,588	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	58,132		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Supplemental	181,418		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,248,148	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	4,213,109		41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,213,109	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,461,257	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 22,491,905	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 28,953,162	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Covenant Living Windsor Park
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 17 Supplemental Schedule

Description		Operating		Building		Total
Line 9 - Other Current Assets						
						-
						-
						-
						-
						-
Sub-Total		<u>-</u>		<u>-</u>		<u>-</u>
Line 23 - Long Term Assets						
Debt Service Costs (Net - Amortization)		62,709				62,709
Designated Assets		5,301,357				5,301,357
Construction in Progress		290,758				290,758
Intercompany Receivables		19,264,267				19,264,267
						-
Sub-Total		<u>24,919,091</u>		<u>-</u>		<u>24,919,091</u>
Line 36 - Other Current Liability						
Bond Premium (Net - Amortization)		181,418				181,418
						-
						-
						-
Sub-Total		<u>181,418</u>		<u>-</u>		<u>181,418</u>
Line 43 - Long term Liabilities						
						-
						-
						-
						-
Sub-Total		<u>-</u>		<u>-</u>		<u>-</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 21,608,732	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 21,608,732	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	883,174	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)	\$ 883,174	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)	\$ 22,491,905	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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.

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,691,331	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,691,331	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	164,552	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 164,552	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	5,312	13
14	Non-Patient Meals	24,388	14
15	Telephone, Television and Radio	215	15
16	Rental of Facility Space	160	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)	\$ 30,074	23
D. Non-Operating Revenue			
24	Contributions	4,325	24
25	Interest and Other Investment Income***	585,786	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 590,111	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental</u>	444,459	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 444,459	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,920,527	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,325,840	31
32	Health Care	3,834,109	32
33	General Administration	2,445,685	33
B. Capital Expense			
34	Ownership	667,240	34
C. Ancillary Expense			
35	Special Cost Centers	1,632,673	35
36	Provider Participation Fee	131,806	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,037,353	40
41	Income before Income Taxes (line 30 minus line 40)**	883,174	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 883,174	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 360,628	44
45	Private Pay - Net Inpatient Revenue	4,043,629	45
46	Medicare - Net Inpatient Revenue	4,577,499	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	709,575	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,691,331	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final 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 Covenant Living Windsor Park

0034652

Report Period Beginning: 10/01/19

Ending: 09/30/20

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,509	1,609	\$ 98,724	\$ 61.36	1
2	Assistant Director of Nursing	1,749	1,898	82,556	43.50	2
3	Registered Nurses	23,305	25,028	1,041,627	41.62	3
4	Licensed Practical Nurses	13,962	14,955	499,794	33.42	4
5	CNAs & Orderlies	62,070	67,424	1,270,799	18.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,026	1,126	31,494	27.97	9
10	Activity Assistants	3,767	4,352	71,557	16.44	10
11	Social Service Workers	3,463	3,705	93,398	25.21	11
12	Dietician					12
13	Food Service Supervisor	195	214	3,813	17.82	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,707	23,226	323,096	13.91	15
16	Dishwashers	1,195	1,388	19,539	14.08	16
17	Maintenance Workers	1,516	1,803	51,386	28.50	17
18	Housekeepers	9,657	10,434	158,295	15.17	18
19	Laundry	1,132	1,224	17,431	14.24	19
20	Administrator	1,830	1,959	112,800	57.58	20
21	Assistant Administrator					21
22	Other Administrative	107	115	8,669	75.38	22
23	Office Manager					23
24	Clerical	7,856	8,490	216,566	25.51	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	2,099	2,184	67,811	31.05	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	5,926	6,234	220,288	35.34	33
34	TOTAL (lines 1 - 33)	164,071	177,368	\$ 4,389,643 *	\$ 24.75	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	39,000	09 - 03	36
37	Medical Records Consultant	720	10 - 03	37
38	Nurse Consultant	106,837	10 - 03	38
39	Pharmacist Consultant	9,055	10 - 03	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	520	11 - 03	44
45	Social Service Consultant			45
46	Other(specify) <u>See Supplemental</u>	70,402		46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 226,534		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 2,577	10 - 03	50
51	Licensed Practical Nurses	6,525	10 - 03	51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	\$ 9,102		53

SEE ACCOUNTANTS' PREPARATION REPORT

Covenant Living Windsor Park
 Medicaid Cost Report
 10/01/19 - 09/30/20

Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Security	7	403	437	7,483	17.12		
Scheduling Coordinator	10	1,522	1,555	25,460	16.37		
Reimbursement Coordinator	10	73	81	4,249	52.46		
Hospitality Aide	10	312	312	5,251	16.83		
Chaplain	12	562	610	28,775	47.17		
Wellness Coordinator	12	76	84	1,742	20.74		
Director of Rehabilitation Services	12	77	84	2,269	27.01		
Driver	14	541	568	10,129	17.83		
Marketing	43	2,000	2,120	120,214	56.70		
Fundraising	43	360	383	14,716	38.42		
					-		
					-		
					-		
					-		
Total		<u>5,926</u>	<u>6,234</u>	<u>220,288</u>	<u>35.34</u>		

Contracted Services

Dietary Management	1						70,402
Total						<u>-</u>	<u>70,402</u>

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions				
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount				
Lynn Blackburn	Administrator	0	\$ 112,800	Workers' Compensation Insurance	\$ 150,691	IDPH License Fee	\$				
Benjamin Stevens	Exec. Director	0	8,669	Unemployment Compensation Insurance	3,580	Advertising: Employee Recruitment	3,100				
				FICA Taxes	312,446	Health Care Worker Background Check	3,869				
				Employee Health Insurance	456,021	(Indicate # of checks performed _____)					
				Employee Meals		Patient Background Checks					
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions - Other	87				
				Retirement Benefits	131,993	Dues and Subscriptions - Associations	14,380				
				Group Life and Disability Insurance	7,318	Licenses and Permits	346				
				Other Benefits	9,030	CLCS (Allocation)	8,617				
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 121,469	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,071,079	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 30,399	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**				
Description			Amount	Description			Line #	Amount	Description		Amount
			\$					\$	Out-of-State Travel		\$
									In-State Travel		
									Seminar Expense		244
									CLCS (Allocation)		12,054
									Entertainment Expense		()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL				\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 12,298
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type		Amount								
Covenant Living	Management Fees		\$ 682,751								
Communities & Services	Audit / Tax Services		601								
Plante Moran, PLLC	Cost Reports / Consulting		2,500								
Jeremy Brune & Assoc, LLC	Consulting Services		4,092								
National Research	Consulting Services		1,008								
Other											
TOTAL (agree to Schedule V, line 19, column 3)			\$ 690,952								
(For legal fee disclosure, see page 39 of instructions)											

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number Covenant Living Windsor Park# 0034652Report Period Beginning: 10/01/19Ending: 09/30/20**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA-\$6,274, Leading Age-\$915, IL Aging-\$7,191
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 40,171 Line 10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,806
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? See Pg. 2 Q. E 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? Yes Indicate the amount. \$ 24,388
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? Ln. 14
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? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Plante Moran, PLLC (Consolidated Basis)
- (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. N/A
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' PREPARATION REPORT