		FOR BHF USE			

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

I. IDPH License ID Number: 0052456

Facility Name: Gardenview Manor

Address: 14792 Catlin Tilton (Number) Danville (City) 61834 (Zip Code)

County: Vermilion

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

HFS ID Number:

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

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Larry Templin Telephone Number: (630) 361-2868
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2020 to 12/31/2020 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed) SEE ACCOUNTANTS' COMPILATION REPORT	(Date)
	(Print Name and Title)	Larry Templin Partner
	(Firm Name & Address)	Templin Healthcare Accounting Services, LLP P.O. Box 326, Plainfield, IL 60544-0326
	(Telephone)	(630) 361-2868 Fax # ( )

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	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	118	Skilled (SNF)	118	43,188	1
2		Skilled Pediatric (SNF/PED)			2
3	95	Intermediate (ICF)	95	34,770	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	213	TOTALS	213	77,958	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	389	22	3,066	3,477	8
9	SNF/PED					9
10	ICF	23,845	559		24,404	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	24,234	581	3,066	27,881	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 35.76%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X] Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?
Date started 1/1/2013

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 213 and days of care provided 2,614

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/20 Fiscal Year: 12/31/20

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY 9	10	
	A. General Services											
1	Dietary	273,501	14,302	13,042	300,845		300,845		300,845			1
2	Food Purchase		204,870		204,870		204,870		204,870			2
3	Housekeeping	160,464	12,095	62,745	235,304		235,304		235,304			3
4	Laundry	89,326	6,606		95,932		95,932		95,932			4
5	Heat and Other Utilities			153,622	153,622		153,622	237	153,859			5
6	Maintenance	89,229		39,894	129,123		129,123	4,342	133,465			6
7	Other (specify):* Waste Removal			34,206	34,206		34,206		34,206			7
8	TOTAL General Services	612,520	237,873	303,509	1,153,902		1,153,902	4,579	1,158,481			8
	B. Health Care and Programs											
9	Medical Director			38,500	38,500		38,500		38,500			9
10	Nursing and Medical Records	2,161,721	158,277	41,667	2,361,665		2,361,665	14,837	2,376,502			10
10a	Therapy			20,567	20,567		20,567	(260)	20,307			10a
11	Activities	72,041		1,071	73,112		73,112		73,112			11
12	Social Services	56,041		4,024	60,065		60,065		60,065			12
13	CNA Training											13
14	Program Transportation	38,458		7,207	45,665		45,665		45,665			14
15	Other (specify):* Mgmt Co Benefits Alloc							3,091	3,091			15
16	TOTAL Health Care and Programs	2,328,261	158,277	113,036	2,599,574		2,599,574	17,668	2,617,242			16
	C. General Administration											
17	Administrative	115,852		267,696	383,548		383,548	(90,667)	292,881			17
18	Directors Fees											18
19	Professional Services			523,348	523,348		523,348	(99,069)	424,279			19
20	Dues, Fees, Subscriptions & Promotions			40,720	40,720		40,720	743	41,463			20
21	Clerical & General Office Expenses	82,196	28,934	161,976	273,106		273,106	34,533	307,639			21
22	Employee Benefits & Payroll Taxes			478,882	478,882		478,882		478,882			22
23	Inservice Training & Education											23
24	Travel and Seminar			156	156		156	51	207			24
25	Other Admin. Staff Transportation			14,992	14,992		14,992	408	15,400			25
26	Insurance-Prop.Liab.Malpractice			205,800	205,800		205,800	201	206,001			26
27	Other (specify):* Mgmt Co Benefits Alloc							9,719	9,719			27
28	TOTAL General Administration	198,048	28,934	1,693,570	1,920,552		1,920,552	(144,081)	1,776,471			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,138,829	425,084	2,110,115	5,674,028		5,674,028	(121,834)	5,552,194			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number: Gardenview Manor #0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			893,825	893,825		893,825	(509,925)	383,900			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			60,193	60,193		60,193	339,559	399,752			32
33	Real Estate Taxes			95,287	95,287		95,287		95,287			33
34	Rent-Facility & Grounds			581,000	581,000		581,000	(576,597)	4,403			34
35	Rent-Equipment & Vehicles			56,341	56,341		56,341	452	56,793			35
36	Other (specify):*											36
37	TOTAL Ownership			1,686,646	1,686,646		1,686,646	(746,511)	940,135			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		155,519	565,578	721,097		721,097	(13,264)	707,833			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			277,009	277,009		277,009		277,009			42
43	Other (specify):* Disallowed Costs	83,917	2,675	154,655	241,247		241,247	(241,247)				43
44	TOTAL Special Cost Centers	83,917	158,194	997,242	1,239,353		1,239,353	(254,511)	984,842			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,222,746	583,278	4,794,003	8,600,027		8,600,027	(1,122,856)	7,477,171			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	(14,866)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(509,938)	30		9
10	Interest and Other Investment Income	(15)	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	(4,795)	32		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	(39,224)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(101,871)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(91,312)	43		24
25	Fund Raising, Advertising and Promotional	(11,928)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(77,501)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (851,450)		$	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)	(271,406)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (271,406)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,122,856)		37

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Gardenview Manor

ID# 0052456

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Marketing Salary	$ (83,917)	43	1
2	Miscellaneous Income Offset	(544)	21	2
3	Expense Capitalized Repairs	4,341	6	3
4	Expense Capitalized Computer Equipment	2,619	21	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**	(77,501)		49

VII. RELATED PARTIES

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

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	32	Interest		Gardenview Manor Realty, LLC	100.00%	$ 343,672	$ 343,672	1
2	V	34	Rent-Facility & Grounds	581,000	Gardenview Manor Realty, LLC	100.00%		(581,000)	2
3	V								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			$ 581,000			$ 343,672	$ * (237,328)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

1		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	Heat and Other Utilities	$	Premier Healthcare Management, LLC	100.00%	$ 237	$ 237	15
16	V	6	Maintenance		Premier Healthcare Management, LLC	100.00%	1	1	16
17	V	10	Nursing and Medical Records		Premier Healthcare Management, LLC	100.00%	14,837	14,837	17
18	V	15	Emp Benefit Alloc-Healthcare		Premier Healthcare Management, LLC	100.00%	3,091	3,091	18
19	V	17	Administrative	106,774	Premier Healthcare Management, LLC	100.00%	16,107	(90,667)	19
20	V	19	Professional Services		Premier Healthcare Management, LLC	100.00%	2,283	2,283	20
21	V	20	Dues, Fees, Subs & Promo		Premier Healthcare Management, LLC	100.00%	62	62	21
22	V	21	Clerical & Gen Office Expenses		Premier Healthcare Management, LLC	100.00%	32,393	32,393	22
23	V	24	Travel and Seminar		Premier Healthcare Management, LLC	100.00%	51	51	23
24	V	25	Other Admin. Staff Trans		Premier Healthcare Management, LLC	100.00%	373	373	24
25	V	26	Insurance-Prop.Liab.Malpractice		Premier Healthcare Management, LLC	100.00%	23	23	25
26	V	27	Emp Benefit Alloc-Gen Admin		Premier Healthcare Management, LLC	100.00%	9,719	9,719	26
27	V	34	Rent-Facility & Grounds		Premier Healthcare Management, LLC	100.00%	4,403	4,403	27
28	V	35	Equipment Rental		Premier Healthcare Management, LLC	100.00%	452	452	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			$ 106,774			$ 84,032	$ * (22,742)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES (continued)

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

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

1		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	10A	Therapy	$ 260	REX Therapeutics	100.00%	$	$ (260)	15
16	V	19	Professional Services		REX Therapeutics	100.00%	519	519	16
17	V	20	Fees and Subscriptions		REX Therapeutics	100.00%	681	681	17
18	V	21	Clerical & General Office Exp		REX Therapeutics	100.00%	65	65	18
19	V	25	Other Admin Staff Transp		REX Therapeutics	100.00%	35	35	19
20	V	26	Insurance-Prop.Liab.Malp		REX Therapeutics	100.00%	178	178	20
21	V	30	Depreciation		REX Therapeutics	100.00%	13	13	21
22	V	32	Interest Expense		REX Therapeutics	100.00%	697	697	22
23	V	39	Therapy Management Wages		REX Therapeutics	100.00%	1,357	1,357	23
24	V								24
25	V								25
26	V								26
27	V	39	Therapy Wages	38,053	REX Therapeutics	100.00%	21,213	(16,840)	27
28	V	39	Contract Therapy		REX Therapeutics	100.00%	0		28
29	V	39	Allocated Employee Benefits		REX Therapeutics	100.00%	2,219	2,219	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			$ 38,313			$ 26,977	$ * (11,336)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Barak Baver	100%	Gilman Healthcare Center	Gilman	Premier Healthcare	Skokie	Management Co.	1
2			Champaign Urbana Nursing and Rehab	Champaign	Management, LLC			2
3			Pershing Gardens Healthcare Center	Stickney	Premier Healthcare	Skokie	Medical Supply	3
4			Gardenview Manor	Danville	Supplies, LLC			4
5			Norridge Gardens	Norridge	Gardenview Manor	Danville	Lessor	5
6			Premier Healthcare of New Harmony, LLC	New Harmony, IN	Realty LLC			6
7					REX Therapeutics	Skokie	Therapy	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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	Sara Baver	Relative	Clerical	0.00	See Att Sch 7A	1.39	3.48	Alloc Salary	$ 1,539	21-7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 1,539		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 Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Heat and Other Utilities	Operating Revenues	64,636,666	8	$ 6,803	$	2,249,867	$ 237	1
2	6	Maintenance	Operating Revenues	64,636,666	8	20		2,249,867	1	2
3	10	Nursing and Medical Records	Operating Revenues	64,636,666	8	426,253	426,253	2,249,867	14,837	3
4	15	Emp Benefit Alloc-Healthcare	Operating Revenues	64,636,666	8	88,802		2,249,867	3,091	4
5	17	Administrative	Operating Revenues	64,636,666	8	462,726	462,726	2,249,867	16,107	5
6	19	Professional Services	Operating Revenues	64,636,666	8	65,562		2,249,867	2,283	6
7	20	Dues, Fees, Subs & Promo	Operating Revenues	64,636,666	8	1,782		2,249,867	62	7
8	21	Clerical & Gen Office Expenses	Operating Revenues	64,636,666	8	930,635	877,535	2,249,867	32,393	8
9	24	Travel and Seminar	Operating Revenues	64,636,666	8	1,464		2,249,867	51	9
10	25	Other Admin. Staff Trans	Operating Revenues	64,636,666	8	10,729		2,249,867	373	10
11	26	Insurance-Prop.Liab.Malpractice	Operating Revenues	64,636,666	8	675		2,249,867	23	11
12	27	Emp Benefit Alloc-Gen Admin	Operating Revenues	64,636,666	8	279,218		2,249,867	9,719	12
13	34	Rent-Facility & Grounds	Operating Revenues	64,636,666	8	126,494		2,249,867	4,403	13
14	35	Equipment Rental	Operating Revenues	64,636,666	8	12,997		2,249,867	452	14
15								2,249,867		15
16	17	Professional Services	Direct Allocation	60,000	1	60,000			0	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,474,160	$ 1,766,514		$ 84,032	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 2/31/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Professional Services	Therapy Revenue	8,309,425	12	$ 112,512	$	38,378	$ 519	1
2	20	Fees and Subscriptions	Therapy Revenue	8,309,425	12	147,440		38,378	681	2
3	21	Clerical & General Office Exp	Therapy Revenue	8,309,425	12	14,128		38,378	65	3
4	25	Other Admin Staff Transp	Therapy Revenue	8,309,425	12	7,522		38,378	35	4
5	26	Insurance-Prop.Liab.Malp	Therapy Revenue	8,309,425	12	38,581		38,378	178	5
6	30	Depreciation	Therapy Revenue	8,309,425	12	2,921		38,378	13	6
7	32	Interest Expense	Therapy Revenue	8,309,425	12	151,084		38,378	697	7
8	39	Therapy Management Wages	Therapy Revenue	8,309,425	12	293,802	293,802	38,378	1,357	8
9										9
10										10
11										11
12	39	Therapy Wages	Direct Allocation	5,717,814	12	5,424,012	5,424,012	21,213	21,213	12
13	39	Contract Therapy	Direct Allocation	206,555	3	206,555				13
14	39	Allocated Employee Benefits	Total Wages	5,717,814	12	569,187		22,570	2,219	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 6,967,744	$ 5,717,814		$ 26,977	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	A&E Funding		X	Mortgage		4/30/2015	$ 8,000,000	$ 5,103,361	5/5/2020	variable	343,672	1
2												2
3												3
4												4
5												5
	Working Capital											
6	A&E Funding		X	Line of Credit				956,882	8/1/2017	variable	37,008	6
7												7
8												8
9	TOTAL Facility Related						$ 8,000,000	$ 6,060,243			$ 380,680	9
	B. Non-Facility Related*											
10								Amortization Expense			18,390	10
11								Allocated from REX Therapeutics			697	11
12								Offset Interest Income			(15)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 19,072	14
15	TOTALS (line 9+line14)						$ 8,000,000	$ 6,060,243			$ 399,752	15

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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.

Item		Amount	Line
1. Real Estate Tax accrual used on 2019 report.		$ 33,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2019	$	2
3. Under or (over) accrual (line 2 minus line 1).		$ (33,000)	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 128,287	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.		$ 95,287	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	Year	Amount	Line
	2015	55,869	8
	2016	55,561	9
	2017	56,328	10
	2018	57,788	11
	2019	61,018	12

Accrual based on prior year tax bill.

Adjusted beginning accrual to actual-prior year post closing adjustment

FOR BHF USE ONLY

Line	Description	Amount	Line
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

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 Gardenview Manor COUNTY Vermilion

FACILITY IDPH LICENSE NUMBER 0052456

CONTACT PERSON REGARDING THIS REPORT Larry Templin

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

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

Enter the tax index number and real estate tax assessed for 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)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	22-24-200-020-0060	Long Term Care Property	$ 61,017.94	$ 61,017.94
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 61,017.94	$ 61,017.94

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.

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

None

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2015	$ 327,415	1
2					2
3	TOTALS			$ 327,415	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	213		2015	1974	$ 5,198,585	$	35	$ 148,531	$ 148,531	$ 643,636	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Illuminated Outdoor Sign Installed In Concrete			2013	6,895		20	345	345	2,760	9
10	South Lot Ground Level Up, North Tear Out Asphalt Drive			2013	293,700		20	14,685	14,685	117,480	10
11	And Brick Wall And Put Dirt			2013			20				11
12	Removal Of Damaged Areas In Existing Stucco			2013	76,600		20	3,830	3,830	30,640	12
13	And Recoat With Dryvit			2013			20				13
14	New Drain, Waste And Vent Pvc Piping			2014	130,000		20	6,500	6,500	45,500	14
15	And New Water Supply Tubing			2014			20				15
16	New Gas Line From Mechanical Room			2014	8,700		20	435	435	3,045	16
17	To 4 Rooftop Heating Units			2014			20				17
18	Furnish & Install 4 13 Seer Rooftops, Ductwork			2014	75,600		20	3,780	3,780	26,460	18
19	& Install 4 Programmable Thermostats For All The Rooftops			2014			20				19
20	Installation Of New Light Fixtures: Pendant, Wall Mount:			2014	70,400		20	3,520	3,520	24,640	20
21	Bronze Aluminum Doors And Windows With Clear Glass.			2014	180,363		20	9,018	9,018	63,126	21
22	Mirrors			2014	4,125		20	206	206	1,442	22
23	Replace Grease Trap			2014	4,200		20	210	210	1,470	23
24	Saw Cut 6 Rooms Break Out Haul Debris Concrete Chuncks			2014	11,500		20	575	575	4,025	24
25	24 8'X8' Concrete Pads			2014	14,070		20	704	704	4,927	25
26	Concrete Sidewalk On North & East Side Of Building			2014	7,450		20	373	373	2,610	26
27	Breaking Out Of Concrete In 2 Bathrooms & 1 Sitting Area			2014	3,365		20	168	168	1,177	27
28	Carpet For Bedrms, Living Area, Lobby, Planks For Hallway			2014	37,441		20	1,872	1,872	13,104	28
29	Brick And Wooden Flooring			2014	16,899		20	845	845	5,915	29
30	Privacy Fence On East Side Of Building			2014	16,475		20	824	824	5,768	30
31	Indoor Doorguards, Door Contacts, Momentary Key Switch			2014	11,590		20	580	580	4,056	31
32	Toilets, Tanks, Seats,Faucets And Valves			2014	10,227		20	511	511	3,578	32
33	2 Split Systems, Thermostats, Ductwork Fireplaces Ptac Units			2014	8,581		20	429	429	3,003	33
34	Landscaping And Cleanup			2014	38,054		20	1,903	1,903	13,320	34
35	Bronze Cabinet Set In Concrete			2014	8,379		20	419	419	2,933	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Frame And Dry Wall, Prep Hallways For Wallpaper	2014	29,550		20	1,478	$ 1,478	$ 10,345	37
38	Demo Walls And Ceilings, Frame All Walls	2014	117,500		20	5,875	5,875	41,125	38
39	Installation Exhaust Grill To Ptac Unit	2014	7,082		20	354	354	2,478	39
40	Nursing Home And Garage Painting	2014	5,035		20	252	252	1,764	40
41	Wallpaper, Paint And Wallpaper Hanging	2014	12,310		20	616	616	4,311	41
42	Hollow Metal Frames And Wooden Doors	2014	30,177		20	1,509	1,509	10,563	42
43	Paint ,Etal Roofing Around Nursing Home	2014	12,760		20	638	638	4,466	43
44	Break Out Concrete In Garden Area & Entrance Door Stoop	2014	2,675		20	134	134	938	44
45	Acoustic Ceiling Tile And Grid	2014	30,986		20	1,549	1,549	10,844	45
46	Shower Faucets, Trims, Vaccum Brackets, Gender Sinks	2014	3,789		20	189	189	1,324	46
47	Window Treatments	2014	4,532		20	227	227	1,588	47
48	Security System	2014	28,704		20	1,435	1,435	10,045	48
49	30 Sprinkler Heads	2014	3,225		20	161	161	1,128	49
50	Installed One New Letter Wall Sign	2014	2,790		20	140	140	979	50
51	Installed 6" Dark Bronze Gutter	2014	3,141		20	157	157	1,099	51
52	B-Wing Nurse Call Station	2014	3,994		20	200	200	1,399	52
53	Installed Corian Countertop	2014	4,279		20	214	214	1,498	53
54	Installed Villa Door Closers, Grab Bars, Tiles, Doors	2014	3,375		20	169	169	1,183	54
55	Nurse Call Station	2014	5,052		20	253	253	1,770	55
56	Front Entrance Landscaping	2014	5,956		20	298	298	2,086	56
57	Installed New Sink In Salon	2014	6,200		20	310	310	2,170	57
58	Security System	2014	10,745		20	537	537	3,760	58
59	Repaired Air Compressor	2014	7,095		20	355	355	2,485	59
60	Security System	2014	10,290		20	515	515	3,604	60
61	Door Repairs	2014	7,380		20	369	369	2,583	61
62	Removed Concrete	2014	8,200		20	410	410	2,870	62
63	Door Repairs	2014	13,965		20	698	698	4,887	63
64	Door Repairs	2014	14,361		20	718	718	5,026	64
65	Therapy Room Carpeting	2014	15,855		20	793	793	5,550	65
66	Paving - Patchwork And Asphalt	2014	16,700		20	835	835	5,845	66
67	Hallway Handrails, Doors, Bathrm Sinks, Paint Therapy Rm	2014	18,410		20	921	921	6,446	67
68	Annunciator System	2014	57,201		20	2,860	2,860	20,020	68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,736,513	$		$ 225,432	$ 225,432	$ 1,200,794	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	
1	Totals from Page 12A, Carried Forward		$ 6,736,513	$		$ 225,432	$ 225,432	$ 1,200,794	1
2	B-Wing Nurse Call Station	2014	3,346		20	167	167	2,008	2
3	8 Dining Metal Chairs	2015	3,150		20	158	158	948	3
4	Architectural Design And Contract	2015	33,390		20	1,670	1,670	10,020	4
5	Double Headed Led Lights Above Exit Lights	2015	3,700		20	185	185	1,110	5
6	2 Power Generators Load Test And Repair	2015	4,350		20	218	218	1,308	6
7	Install 2 Digital Duplex Speakerphones And Phone System	2015	20,390		20	1,020	1,020	6,120	7
8	Water/Fire Restoration - Fire Damaged Roof	2016	7,418		20	371	371	1,667	8
9	Repair Generator	2016	3,727		20	186	186	837	9
10	Replace Electrical from Gear to Front Office Panels	2016	18,975		20	949	949	4,270	10
11	Replaced Compressors	2016	11,650		20	583	583	2,623	11
12	Replace Cooking Exhaust Hood Filters	2017	3,440		20	172	172	602	12
13	New Generator	2017	3,912		20	196	196	686	13
14	Electrical Work - Replace conduit and wiring in Boiler Rm;	2017	48,311		20	2,416	2,416	8,456	14
15	Replace Breaker next to Transformer Pad; New Breaker								15
16	Box for Life Safety Systems; New 20 Circuit Electrical								16
17	Panel & 60 Amp 240 Volt Power Feed from Generator								17
18	Distribution Panel								18
19	Install New Heating Coil in Dining Room Unit	2017	5,400		20	270	270	945	19
20	Replace 2 Boiler Pumps and Motor	2017	4,999		20	250	250	875	20
21	Sewer Excavation	2017	4,287		20	214	214	856	21
22	Repair Generator	2017	5,497		20	275	275	962	22
23	Wander Prevention System, Main Entrance and 11 Doors	2018	34,323		20	1,716	1,716	4,290	23
24	PTAC Units (16)	2018	12,784		20	639	639	1,598	24
25	Replace Hot Water Storage Tank	2018	4,780		20	239	239	598	25
26	Repair Underground Gas	2018	34,909		20	1,745	1,745	4,363	26
27	Replace Doors	2018	6,707		20	335	335	838	27
28	Replace Door Locking Mechanism	2018	2,685		20	134	134	335	28
29	Roof Repair	2019	10,142		20	507	507	1,014	29
30	Generator Repair	2019	3,987		20	199	199	398	30
31	Replace Roof (Less Insurance Proceeds)	2020	634,390		20	15,860	15,860	15,860	31
32	Repair/Replace Motor Pump	2020	8,895		20	222	222	222	32
33	Replace Lounge Area Flooring	2020	9,926		20	248	248	248	33
34	TOTAL (lines 1 thru 33)		$ 7,685,983	$		$ 256,576	$ 256,576	$ 1,274,851	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 7,685,983	$		$ 256,576	$ 256,576	$ 1,274,851	1
2	Replace PTACs in Resident Rooms	2020	37,865		20	1,893	1,893	1,893	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14	Financial Statement Depreciation Expense			893,825			(893,825)		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	TOTAL (lines 1 thru 33)		$ 7,723,848	$ 893,825		$ 258,469	$ (635,356)	$ 1,276,744	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	
1	Totals from Page 12C, Carried Forward		$ 7,723,848	$ 893,825		$ 258,469	$ (635,356)	$ 1,276,744	1
2									2
3									3
4									4
5									5
6									6
7	Allocated from Premier Healthcare Management, LLC	2013	866		20	43	43	268	7
8									8
9									9
10	Allocated from REX Therapeutics					13	13		10
11									11
12									12
13	Financial Statement Depreciation			893,825			(893,825)		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	TOTAL (lines 1 thru 33)		$ 7,724,714	$ 1,787,650		$ 258,525	$ (1,529,125)	$ 1,277,012	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	$ 1,248,143	$	$ 124,814	$ 124,814	10 yrs	$ 790,428	71
72	Current Year Purchases	11,219		561	561		561	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,259,362	$	$ 125,375	$ 125,375		$ 790,989	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	N/A			$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 9,311,491	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 1,787,650	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 383,900	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (1,403,750)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,068,001	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	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.

SEE ACCOUNTANTS' PREPARATION REPORT

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

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? If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Allocated from Management Co.				4,403			5
6								6
7	TOTAL				$ 4,403 **			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.	/2021	$
13.	/2022	$
14.	/2023	$

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

9. Option to Buy: YES NO Terms: N/A *

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: $ 38,141 Description: Nursing Equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	Infiniti	$ 1,234.89	$ 6,224	17
18	Resident	2018 Ford Elkhart Bus	1,089.00	11,976	18
19	Allocated from Management Co			452	19
20					20
21	TOTAL		$ 2,323.89	$ 18,652	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

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(7)	103	hrs	$ 9,120		$ 232,282	$	103	$ 241,402	1
2	Licensed Speech and Language Development Therapist	39(7)	50	hrs	4,375		92,660		50	97,035	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A(2),39 (7)	88	hrs	7,718		205,453		88	213,171	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39(2)		# of prescrpts				155,211		155,211	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify): Therapy Management	39(1)	10		1,357				10	1,357	12
13	Other (specify): See Attached Sch 16A	39(2)(3)					17,437	308		17,745	13
14	TOTAL				$ 22,570		$ 547,832	$ 155,519	251	$ 725,921	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: **Gardenview Manor**
IDPH License ID Number: **0052456**
Fiscal Year End: **12/31/2020**

Schedule 16A

XIV. Special Services
Line 13 Other Services

Description	Schedule V Line & Column Reference	Amount
Lab & Xray	39(3)	13,892
Rentals Medicare	39(3)	3,545
Enterals - MCA	39(2)	28
Medical Supplies - MCA	39(2)	280
Total - Line 13		**17,745**

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2020 (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	$ 5,616	$ 45,766	1
2	Cash-Patient Deposits	6,195	6,195	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 510,432)	7,641,190	7,641,190	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	173,506	173,506	6
7	Other Prepaid Expenses	746,000	746,000	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 8,572,507	$ 8,612,657	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		327,415	13
14	Buildings, at Historical Cost		5,198,585	14
15	Leasehold Improvements, at Historical Cost	2,521,278	2,526,129	15
16	Equipment, at Historical Cost	892,215	1,259,362	16
17	Accumulated Depreciation (book methods)	(2,025,782)	(2,068,001)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule 17A		3,548,567	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,387,711	$ 10,792,057	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,960,218	$ 19,404,714	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 5,137,257	$ 5,137,257	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	398	398	28
29	Short-Term Notes Payable	956,882	956,882	29
30	Accrued Salaries Payable	198,237	198,237	30
31	Accrued Taxes Payable (excluding real estate taxes)	491,829	491,829	31
32	Accrued Real Estate Taxes(Sch.IX-B)	71,287	128,287	32
33	Accrued Interest Payable	31,034	374,706	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule 17A	2,107,831	4,623,005	36
37	Due to Related Parties	6,496,898	6,028,442	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 15,491,653	$ 17,939,043	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,103,361	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)**	$	$ 5,103,361	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 15,491,653	$ 23,042,404	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (5,531,435)	$ (3,637,690)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,960,218	$ 19,404,714	48

SEE ACCOUNTANTS' PREPARATION REPORT *(See instructions.)

Facility Name: Gardenview Manor
IDPH License ID Number: 0052456
Fiscal Year End: 12/31/2020

Schedule 17A

XV. Balance Sheet

Line 23 Other Assets (specify):

Description	Operating	After Consolidation
Loan Closing Costs	38,390	102,820
Accum. Amorization-Lo	(38,390)	(38,390)
Intangibles - GV Realty		1,596,400
Reserves/Escrows		1,887,737
Construction in Progress		
Total - Line 23	**-**	**3,548,567**

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Accrued MDS Tax	118,143	118,143
Accrued Expenses	355,684	355,684
Accrued Bed Tax	263,928	263,928
Due to REX Therapeutics	80,000	80,000
Accrued Rent	241,000	241,000
Deferred Revenue		2,515,174
Due to Others	173,659	173,659
Payroll Withholdings	14,096	14,096
Due to HFS	861,321	861,321
Total - Line 36	**2,107,831**	**4,623,005**

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (3,968,863)	1
2	Restatements (describe):		2
3	Prior Period Adjustments	109,253	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (3,859,610)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,671,825)	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)**	$ (1,671,825)	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)**	$ (5,531,435)	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	$ 4,803,051	1
2	Discounts and Allowances for all Levels	47,707	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,850,758	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	262,577	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 262,577	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	1,784,147	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		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)**	$ 1,784,147	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	15	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 15	26
	E. Other Revenue (specify):******		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Misc Income	544	28
28a	Prior Year Accrual Reversals	30,161	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 30,705	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,928,202	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,153,902	31
32	Health Care	2,599,574	32
33	General Administration	1,920,552	33
	B. Capital Expense		
34	Ownership	1,686,646	34
	C. Ancillary Expense		
35	Special Cost Centers	962,344	35
36	Provider Participation Fee	277,009	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,600,027	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,671,825)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,671,825)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,202,016	44
45	Private Pay - Net Inpatient Revenue	40,709	45
46	Medicare - Net Inpatient Revenue	1,297,388	46
47	Other-(specify) Insurance	231,915	47
48	Other-(specify) Hospice	78,730	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,850,758	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,496	1,528	$ 69,272	$ 45.34	1
2	Assistant Director of Nursing	427	427	19,613	45.93	2
3	Registered Nurses	14,119	14,576	633,282	43.45	3
4	Licensed Practical Nurses	11,813	12,203	534,367	43.79	4
5	CNAs & Orderlies	48,106	49,429	747,032	15.11	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,719	4,897	72,041	14.71	10
11	Social Service Workers	2,084	2,142	56,041	26.16	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,261	23,065	273,501	11.86	15
16	Dishwashers					16
17	Maintenance Workers	5,770	6,058	89,229	14.73	17
18	Housekeepers	14,433	15,108	160,464	10.62	18
19	Laundry	7,213	7,755	89,326	11.52	19
20	Administrator	2,136	2,184	115,852	53.05	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,845	5,029	82,196	16.34	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	2,979	3,228	35,243	10.92	31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	8,435	8,627	245,287	28.43	33
34	TOTAL (lines 1 - 33)	150,836	156,256	$ 3,222,746 *	$ 20.62	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 13,042	L1, C3	35
36	Medical Director	Monthly	38,500	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,307	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	58	4,024	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	58	$ 63,873		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	553	33,157	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	553	$ 33,157		53

Gardenview Manor

Period Beginning 1/1/2020
Period End 12/31/2020

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	3,804	3,876	122,912	31.71
Transportation	2,547	2,619	38,458	14.68
Marketing	2,084	2,132	83,917	39.36
TOTAL	8,435	8,627	245,287	

Facility Name & ID Number Gardenview Manor # 0052456 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %		Amount
Andrea Pappas	Administrator	0	$	20,691
Kim Colbrook	Administrator	0		89,392
Ma Maivette Gleeson	Administrator	0		5,769
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$	115,852

B. Administrative - Other

Description		Amount
Blossom Healthcare	$	160,922
Management Fees-See Page 6, Eliminated on P 3, C 7		106,774
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$	267,696

C. Professional Services

Vendor/Payee	Type		Amount
See Attached	Legal	$	242,629
Richard Peelo & Associates, Inc	Accounting		2,800
Templin Healthcare Accounting	Accounting		2,812
Cohn Reznick	Accounting		8,118
GGM	Accounting		33,000
Wipfli	Accounting		4,275
Ability Network Inc.	Data Processing		1,147
SourceTech	Data Processing		345
MatrixCare	Data Processing		42,864
GCHMO	Data Processing		23,133
IPR Tech Group	Data Processing		12,388
See Attached Schedule 21A			149,837
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$	523,348

D. Employee Benefits and Payroll Taxes

Description		Amount
Workers' Compensation Insurance	$	124,684
Unemployment Compensation Insurance		39,724
FICA Taxes		221,112
Employee Health Insurance		86,853
Employee Meals		138
Illinois Municipal Retirement Fund (IMRF)*		
Other Employee Benefits		6,371
TOTAL (agree to Schedule V, line 22, col.8)	$	478,882

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

Description	Line #		Amount
N/A			
TOTAL		$	

F. Dues, Fees, Subscriptions and Promotions

Description		Amount
IDPH License Fee	$	1,990
Advertising: Employee Recruitment		24,527
Health Care Worker Background Check (Indicate # of checks performed)		5,352
Patient Background Checks		132
Dues & Subscriptions		4,120
Licenses & Permits		1,119
Allscripts/Reside Admissions		3,480
Allocated from REX Therapeutics		681
Allocated from Mgmt Co.		62
Less: Public Relations Expense	(	)
Non-allowable advertising	(	)
Yellow page advertising	(	)
TOTAL (agree to Sch. V, line 20, col. 8)	$	41,463

G. Schedule of Travel and Seminar**

Description		Amount
Out-of-State Travel	$	
In-State Travel		
Seminar Expense		156
Allocated from Management Co.		51
Entertainment Expense	(	)
TOTAL (agree to Sch. V, line 24, col. 8)	$	207

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Gardenview Manor
IDPH License ID Number: 0052456
Fiscal Year End: 12/31/2020

Schedule 21A

XIX. Support Schedules
C. Professional Services

Vendor/Payee	Type	Amount
Quality Healthcare Resources	Healthcare Billing	95,033
M&M Consulting	Financial Consultant	5,250
National Care System	Data Processing	6,000
HDSI	Data Processing	500
Sedgewick Claims	Claims Management	933
Paycor	Payroll Processing	32,583
Moses & Bros Tech Solutions	Data Processing	6,780
Bill.com	Payment Processing	3,700
Blymas, Inc.	Tax Credit Consultant	3,798
TaxSaver Plan	Benefits Administration	175
DIVVY	Expense Management	852
Reality Based Group	Mystery Shopper	1,250
Dyatech LLC	Benefits Consultant	513
Personnel Planners	Unemploment Consultant	450
Reversals		(7,980)
Total		**149,837**

Facility Name & ID Number **Gardenview Manor** **# 0052456** **Report Period Beginning: 1/1/2020 Ending: 12/31/2020**

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

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

(3) Did the nursing home make political contributions or payments to a 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? **10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,610** Line **10**

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

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

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

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES ____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **277,009**
This amount is to be recorded on line 42 of Schedule V.

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **138** Has any meal income been offset against related costs? **N/A** Indicate the amount. $ **N/A**

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**

c. What percent of all travel expense relates to transportation of nurses and patients? **100% Line 14**

d. Have vehicle usage logs been maintained? **N/A**

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**

g. Does the facility transport residents to and from day training? **No**
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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

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