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: 0047886

Facility Name: Parkway Manor

Address: 3116 Williamson Pkwy (Number) Marion (City) 62959 (Zip Code)

County: Williamson

Telephone Number: (618) 993-8600 **Fax #** (618) 993-5887

HFS ID Number:

Date of Initial License for Current Owners: 03/01/06

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code	501 (c) (3)		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ron Wilson **Telephone Number:** (309) 343-1550
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 10/1/2019 to 9/30/2020 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) Sherri Miller
(Title) LTC CEO

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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	131	Skilled (SNF)	131	47,946	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	131	TOTALS	131	47,946	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,637	13,083	14,738	38,458	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,637	13,083	14,738	38,458	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.21%

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 03/01/06

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 03/01/06 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 131 and days of care provided 12,762

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 9/30/2020 Fiscal Year: 9/30/2020

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	288,418	34,793	16,989	340,200		340,200	(55,712)	284,488			1
2	Food Purchase		326,515		326,515		326,515	(58,582)	267,933			2
3	Housekeeping	197,873	78,347		276,220		276,220	(32,162)	244,058			3
4	Laundry	73,484	12,233		85,717		85,717	(9,980)	75,737			4
5	Heat and Other Utilities			178,260	178,260		178,260	(20,756)	157,504			5
6	Maintenance	88,302	57,466	81,020	226,788		226,788	(25,967)	200,821			6
7	Other (specify):*											7
8	**TOTAL General Services**	648,077	509,354	276,269	1,433,700		1,433,700	(203,159)	1,230,541			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	3,731,110	336,244	15,156	4,082,510		4,082,510	(291,064)	3,791,446			10
10a	Therapy											10a
11	Activities	80,845	6,678		87,523		87,523	(21,881)	65,642			11
12	Social Services	108,406			108,406		108,406		108,406			12
13	CNA Training			2,360	2,360		2,360		2,360			13
14	Program Transportation			531	531		531		531			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,920,361	342,922	18,047	4,281,330		4,281,330	(312,945)	3,968,385			16
	C. General Administration											
17	Administrative	135,200			135,200		135,200		135,200			17
18	Directors Fees							1,403	1,403			18
19	Professional Services			391,216	391,216		391,216	(1,248)	389,968			19
20	Dues, Fees, Subscriptions & Promotions			50,255	50,255		50,255	(5,649)	44,606			20
21	Clerical & General Office Expenses	140,549	30,503	91,378	262,430		262,430	(2,734)	259,696			21
22	Employee Benefits & Payroll Taxes			738,509	738,509		738,509	(57,435)	681,074			22
23	Inservice Training & Education			4,721	4,721		4,721		4,721			23
24	Travel and Seminar			982	982		982		982			24
25	Other Admin. Staff Transportation			532	532		532		532			25
26	Insurance-Prop.Liab.Malpractice			133,754	133,754		133,754	5,350	139,104			26
27	Other (specify):*											27
28	**TOTAL General Administration**	275,749	30,503	1,411,347	1,717,599		1,717,599	(60,313)	1,657,286			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,844,187	882,779	1,705,663	7,432,629		7,432,629	(576,417)	6,856,212			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 Parkway Manor #0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			192,865	192,865		192,865	420,305	613,170			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							238,285	238,285			32
33	Real Estate Taxes							174,970	174,970			33
34	Rent-Facility & Grounds			791,880	791,880		791,880	(791,880)				34
35	Rent-Equipment & Vehicles			11,822	11,822		11,822	30	11,852			35
36	Other (specify):* **MIP Insurance**							38,586	38,586			36
37	**TOTAL Ownership**			996,567	996,567		996,567	80,296	1,076,863			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			1,094	1,094		1,094		1,094			38
39	Ancillary Service Centers		421,913	1,611,305	2,033,218		2,033,218		2,033,218			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			178,370	178,370		178,370		178,370			42
43	Other (specify):* **Disallowed Costs**	53,005		541,735	594,740		594,740	(472,974)	121,766			43
44	**TOTAL Special Cost Centers**	53,005	421,913	2,332,504	2,807,422		2,807,422	(472,974)	2,334,448			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,897,192	1,304,692	5,034,734	11,236,618		11,236,618	(969,095)	10,267,523			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

Parkway Manor

Period Beginning 10/1/2019
Period End 9/30/2020

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	Ancillary Expense											
	E. Special Cost Centers											
43	Other (specify):*				0		0		0			
	Laboratory/Expenses			83,090	83,090		83,090		83,090			
	Radiology Expenses			38,676	38,676		38,676		38,676			
	Non-Allowable Expenses	53,005		419,969	472,974		472,974	(472,974)	0			
					0		0		0			
					0		0		0			
	TOTAL Other Special Cost Centers	53,005	0	541,735	594,740	0	594,740	(472,974)	121,766			

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	(2,348)	2		4
5	Telephone, TV & Radio in Resident Rooms	(22,515)	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	(30,979)	30		9
10	Interest and Other Investment Income	(2,498)	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	(5,206)	20		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	(4,027)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(299,565)	43		24
25	Fund Raising, Advertising and Promotional	(97,889)	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	(717,426)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,182,453)		$	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)	213,358		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 213,358		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (969,095)		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

Parkway Manor

ID# 0047886

Report Period Beginning: 10/1/2019

Ending: 9/30/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Disallow Marketing Wages	$ (53,005)	43	1
2	Disallow R/E Entity Professional Fees	(26,910)	19	2
3	Disallow AL Expenses-Dietary	(55,712)	1	3
4	Disallow AL Expenses-Food	(56,234)	2	4
5	Disallow AL Expenses-Housekeeping	(32,162)	3	5
6	Disallow AL Expenses-Laundry	(9,980)	4	6
7	Disallow AL Expenses-Utilities	(20,756)	5	7
8	Disallow AL Expenses-Maintenance	(25,967)	6	8
9	Disallow AL Expenses-Nursing	(291,064)	10	9
10	Disallow AL Expenses-Activities	(21,881)	11	10
11	Disallow AL Expenses-Licenses & Fees	(545)	20	11
12	Disallow AL Expenses-Telephone	(2,359)	21	12
13	Disallow AL Expenses-Employee Benefits	(57,450)	22	13
14	Disallow AL Expenses-Insurance	(17,672)	26	14
15	Disallow AL Expenses-Interest Expense	(32,879)	32	15
16	Disallow AL Expenses-Real Estate Tax Expense	(12,440)	33	16
17	Miscellaneous Income Offset	(410)	21	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**	(717,426)		49

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

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	18	Director Fees	$	Unlimited Development, Inc.	100.00%	$ 1,403	$ 1,403	1
2	V	19	Professional Fees		Unlimited Development, Inc.	100.00%	2,779	2,779	2
3	V	20	Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	27	27	3
4	V	21	General Admin Expense		Unlimited Development, Inc.	100.00%	35	35	4
5	V	22	Employee Benefits		Unlimited Development, Inc.	100.00%	15	15	5
6	V	26	Property Insurance		Unlimited Development, Inc.	100.00%	1,978	1,978	6
7	V	35	Equipment Rental		Unlimited Development, Inc.	100.00%	30	30	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$ 6,267	$ * 6,267	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	$	Marion Williamson County Parkway, LLC	N/A	$ 26,910	$ 26,910	15
16	V	20	Dues, Fees, Subs & Prom		Marion Williamson County Parkway, LLC	N/A	75	75	16
17	V	26	Property Insurance		Marion Williamson County Parkway, LLC	N/A	21,044	21,044	17
18	V	30	Depreciation		Marion Williamson County Parkway, LLC	N/A	451,284	451,284	18
19	V	32	Interest Expense	326	Marion Williamson County Parkway, LLC	N/A	273,988	273,662	19
20	V	33	Property Taxes		Marion Williamson County Parkway, LLC	N/A	187,410	187,410	20
21	V	34	Facility Rent	791,880	Marion Williamson County Parkway, LLC	N/A		(791,880)	21
22	V	36	Mortgage Insurance		Marion Williamson County Parkway, LLC	N/A	38,586	38,586	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 792,206			$ 999,297	$ * 207,091	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vahle Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryvillle				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	18
19	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				19
20	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	20
21	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gal	Galesburg	Assisted Living Faci	21
22	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				22
23	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	23
24	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				24
25	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				25
26	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	26
27	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				27
28	Unlimited Development, Inc. (UDI)	100%	Manor Court of Carbondale	Carbondale				28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCor	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle,	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	See Attached Schedule 7A								$ 1,403	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 1,403		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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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: Unlimited Development, Inc.
Street Address: 285 S Farnham
City / State / Zip Code: Galesburg, IL 61401
Phone Number: (309) 343-1550
Fax Number: (309) 343-2857

	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	18	Director Fees	Weighted Avg BDA	462,258	19	13,522	$	47,946	$ 1,403	1
2	19	Professional Fees	Weighted Avg BDA	462,258	19	26,790		47,946	2,779	2
3	20	Dues, Licenses and Subs	Weighted Avg BDA	462,258	19	256		47,946	27	3
4	21	General Admin Expense	Weighted Avg BDA	462,258	19	342		47,946	35	4
5	22	Employee Benefits	Weighted Avg BDA	462,258	19	147		47,946	15	5
6	26	Property Insurance	Weighted Avg BDA	462,258	19	19,075		47,946	1,978	6
7	35	Equipment Rental	Weighted Avg BDA	462,258	19	287		47,946	30	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					$ 60,419	$		$ 6,267	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Cambridge Realty Capital						$	$			$	1
2	LTD. of Illinois		X	Facility purchase	$32,468.00	6/1/12	7,801,200	6,735,578	7/1/2047	3.5500	241,109	2
3				SNF portion								3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$32,468.00		$ 7,801,200	$ 6,735,578			$ 241,109	9
	B. Non-Facility Related*											
10	Cambridge Realty Capital			Facility purchase -AL Portion	$4,427.00	6/1/12	1,063,800	918,488	7/1/2047	3.5500	32,879	10
11	LTD. of Illinois								Disallow AL Int Exp		(32,879)	11
12									Int Income Offset		(2,824)	12
13												13
14	TOTAL Non-Facility Related				$4,427.00		$ 1,063,800	$ 918,488			$ (2,824)	14
15	TOTALS (line 9+line14)						$ 8,865,000	$ 7,654,066			$ 238,285	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 38,586 Line # 36

* 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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 158,867	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	$ 197,874	2
3. Under or (over) accrual (line 2 minus line 1).		$ 39,007	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 148,403	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.	**Less AL Allocation of Expenses**	(12,440)	
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.		$ 174,970	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015	200,540	8
	2016	201,819	9
	2017	206,972	10
	2018	210,719	11
	2019	197,874	12

This facility was purchased from an unrelated for-profit entity during 2006. A tax exemption has not yet been obtained.
Amount accrued includes the taxes for 9 months based on fiscal year end. Estimate is based on prior year tax bill.
Real estate taxes reported on Sch V line 33 have been reduced by an allocation of expenses relating to ALC services based on as estimated 12%. Taxes paid during year represents the entire 2019 bill.

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

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 Parkway Manor COUNTY Williamson

FACILITY IDPH LICENSE NUMBER 0047886

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-10-301-042	RE-SUB OF PARCELS E, G & J	$ 131,864.92	$ 123,583.94
2.		OF IL CENTRE SUB. BE PT OF	$	$
3.		PARCEL E, THE WEST 3.93	$	$
4.		AC OF THE E 6.60	$	$
5.	06-10-100-014	E 595' OF S 141' OF SW1/4 +	$ 65,806.64	$ 61,674.08
6.		W 173' OF S 141' C SE1/4	$	$
7.	06-10-100-018	E 594.35' OF W 1346.1' OF N 30'	$ 201.92	$ 175.17
8.		OF S 171.44' OF SW 1/4 + N 30'	$	$
9.		OF S 171.44' OF W 175.59' OF	$	$
10.		SE 1/4	$	$
		TOTALS	$ 197,873.48	$ 185,433.19

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? X YES _____ NO

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

C. **Tax Bills**

Attach 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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,356 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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

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

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

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

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

Assisted Living-17 Units

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

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

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility-SNF	8.3 Acres	2006-2011	$ 538,600	1
2	Facility-SNF	.53 Acres	2012	26,721	2
3	TOTALS	#VALUE!		$ 565,321	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	119		2006	1995	$ 9,095,197	$	40	$ 227,378	$ 227,378	$ 3,315,953	4
5	12		2013	2013	4,062,647		40	101,566	101,566	694,035	5
6											6
7											7
8											8
	Improvement Type**										
9	Landscaping			2006	7,930		10			7,930	9
10	Water Heaters, Carpet, Blacktop, Bus. Office remodel, carpet, PT Additio			2008	151,430	4,334	5-25 yrs	4,334		97,421	10
11	Shower Rooms, Water Meter, ReRoof, Roof Repairs			2009	211,630	3,917	10-20 yrs	3,917		177,566	11
12	Cabinets, Water Heater, New Front Windows/Varnish			2010	28,618	1,802	10-15 yrs	1,802		21,422	12
13	Activity Room remodel-Carpet/Window coverings			2010	3,841		5			3,841	13
14	Water Heater			2013	3,910	391	10	391		2,932	14
15	Concrete sidewalk			2013	26,295	1,753	15	1,753		12,562	15
16	Workstation			2013	5,868	587	10	587		4,157	16
17	Land Improvements-Parkway Manor Addition (contracted total)			2013	854,000		15	56,933	56,933	389,017	17
18	Nurse Call System			2013	14,101	1,410	10	1,410		9,635	18
19	Bally Freezer			2014	19,993	1,999	10	1,999		12,994	19
20	Double Faced Sign With Message Board			2014	46,503	4,650	10	4,650		29,838	20
21	Condensing Unit in Walk In Freezer			2014	3,551	237	15	237		1,500	21
22	Remodel-3 Wings: Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy Equi			2014	601,947	50,162	12	50,162		305,152	22
23	Landscaping			2014	18,412	1,841	10	1,841		11,660	23
24	Water Heater			2014	3,160	316	10	316		1,843	24
25	Remodel-Tile/Wallpaper/Paint/Fixtures/Furniture/Therapy equip			2015	371,408	30,951	12	30,951		170,230	25
26	Workstation-Counter/Cabinets/Chair			2015	3,588	299	12	299		1,744	26
27	Surge Protector			2015	28,523	1,902	15	1,902		9,667	27
28	Paint Activity Room			2016	3,875	775	5	775		3,681	28
29	Automatic Doors			2016	14,298	1,430	10	1,430		6,316	29
30	PTAC Units			2016	2,540	508	5	508		2,201	30
31	Paint Hallway/Living Room/Lobby			2016	8,950	1,790	5	1,790		7,160	31
32	Mag Locks-Doors Rear Facility			2016	2,533	253	10	253		970	32
33	Roof Repair			2017	3,670	367	10	367		1,315	33
34	PTAC Units			2017	2,540	508	5	508		1,736	34
35	Generator Motherboard			2018	2,780	278	10	278		649	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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	Digital Keypad - Alzheimers Wing Exit Door	2018	$ 3,166	$ 633	5	$ 633	$	$ 1,372	37
38	Air Conditioner - Laundry Room	2018	4,937	987	5	987		2,139	38
39	PTAC Units	2017	2,640		5	528	528	1,320	39
40	PTAC Units	2018	5,539		5	1,108	1,108	2,770	40
41	PTAC Units	2018	2,749	550	5	550		1,008	41
42	PTAC Units	2019	2,958	592	5	592		937	42
43	PTAC Units-4	2019	2,757	551	5	551		689	43
44	PTAC Units-4	2019	2,759	552	5	552		644	44
45	3 Water Heaters - 1 Service Hallway/2 Maintenance Room	2019	17,628	1,763	10	1,763		2,791	45
46	PTAC Units-4	2019	2,761		5	552	552	828	46
47	PTAC Units-4	2019	2,568	514	5	514		514	47
48	PTAC Units-4	2019	2,848	475	5	475		475	48
49	PTAC Units-4	2020	2,695	314	5	314		314	49
50	PTAC Units-4	2020	2,699	180	5	180		180	50
51	PTAC Units-4	2020	2,697	405	5	405		405	51
52	Door Alarm System Wiring	2019	5,290	441	10	441		441	52
53	Water Heater-Utility Room in Service Hall	2019	4,471	373	10	373		373	53
54	Water Heater-Service Hall	2020	4,484	262	10	262		262	54
55	Water Heater	2020	4,698	39	10	39		39	55
56	Nurse Call System	2019	40,279	4,028	10	4,028		4,028	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)		$ 15,724,361	$ 125,119		$ 513,184	$ 388,065	$ 5,326,656	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	$ 1,361,414	$ 48,706	$ 83,106	$ 34,400	3-15 yrs	$ 1,170,674	71
72	Current Year Purchases	7,216	897	897		5-10 yrs	897	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 1,368,630	$ 49,603	$ 84,003	$ 34,400		$ 1,171,571	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	Facility	2017 Ford E 350	2017	$ 57,430	$ 14,358	$ 14,358	$	4	$ 43,074	76
77	Facility	2010 Toyota Corolla	2018	6,500	1,625	1,625		4	3,656	77
78										78
79										79
80	TOTALS			$ 63,930	$ 15,983	$ 15,983	$		$ 46,730	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)	$ 17,722,242	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 190,705	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 613,170	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 422,465	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 6,544,957	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	2006 Toyota Corolla - 2006	$ 14,900	$	$ 14,900	86
87	2003 GMC G3500 Van - 2006	29,848		29,848	87
88					88
89	Leasehold Imp-AL-2015	10,801	2,160	10,621	89
90					90
91	TOTALS	$ 55,549	$ 2,160	$ 55,369	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.

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A- Facility Owned

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

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

8. List separately any amortization of lease expense included on page 4, line 34. 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 *

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	$

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: $ 11,852 Description: Medical Equipment ($11,822)/Indirect Costs ($30)
(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

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$ 2,360	$	$ 2,360
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	$	$ 2,360	$	$ 2,360
10	SUM OF line 9, col. 1 and 2 (e)	$ 2,360			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' PREPARATION REPORT

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(3)	hrs	$	9,108	$ 525,721	$	9,108	$ 525,721	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		3,621	216,778		3,621	216,778	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		12,535	864,906		12,535	864,906	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				421,913		421,913	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	39(3)			215	3,900		215	3,900	12
13	Other (specify):									13
14	TOTAL			$	25,479	$ 1,611,305	$ 421,913	25,479	$ 2,033,218	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 Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 9/30/2020 (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	$ 106,190	$ 250,335	1
2	Cash-Patient Deposits	13,401	13,401	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 783,000)	1,961,075	1,973,722	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	99,785	128,243	6
7	Other Prepaid Expenses	2,917	19,207	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interdivision Receivable	13,893,343	5,995,979	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 16,076,711	$ 8,380,887	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		565,321	13
14	Buildings, at Historical Cost	1,664,159	15,724,361	14
15	Leasehold Improvements, at Historical Cost	18,412		15
16	Equipment, at Historical Cost	752,456	1,432,560	16
17	Accumulated Depreciation (book methods)	(1,550,659)	(6,544,957)	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):		844,654	22
23	Other(specify): See Att Sch 17A		778,487	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 884,368	$ 12,800,426	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 16,961,079	$ 21,181,313	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 417,653	$ 478,954	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,401	13,401	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	112,306	112,306	30
31	Accrued Taxes Payable (excluding real estate taxes)	27,710	27,710	31
32	Accrued Real Estate Taxes(Sch.IX-B)		148,403	32
33	Accrued Interest Payable		22,644	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 571,070	$ 803,418	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,654,066	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	61,500	61,500	43
44	Medicare Advance-COVID	1,709,910	1,709,910	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,771,410	$ 9,425,476	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,342,480	$ 10,228,894	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 14,618,599	$ 10,952,419	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 16,961,079	$ 21,181,313	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Parkway Manor

Period Beginning **10/1/2019**
Period End **9/30/2020**

Schedule 17A

XV. Balance Sheet
Line 22 Long Term Assets Other (specify):

	Operating	After Consolidation
Land-Assisted Living		56,400
Building-Assisted Living		1,240,254
Reserve for Depr-Building-Assisted Living		(452,180)
Physical Therapy Addition-Assisted Living		
Reserve for Depr-Physical Therapy Addition-Assisted Living		
Leasehold Improvements-Assisted Living		10,801
Reserve for Depr-Leasehold Improvements-Assisted Living		(10,621)
2006 Toyota Corolla - 2006		14,900
Reserve for Depr-2006 Toyota Corolla - 2006		(14,900)
2003 GMC G3500 Van - 2006		29,848
Reserve for Depr-2003 GMC G3500 Van - 2006		(29,848)
TOTAL		**844,654**

Line 23 Other

	Operating	After Consolidation
Replacement Reserve		33,844
Real Estate Tax Escrow		2,000
Insurance Escrow		15,984
MIP Escrow		726,659
TOTAL		**778,487**

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 12,583,716	1
2	Restatements (describe):		2
3	**Prior Period Adjustments**	(112,854)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 12,470,862	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,147,737	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 2,147,737	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)**	$ 14,618,599	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	$ 11,889,194	1
2	Discounts and Allowances for all Levels	(76,112)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 11,813,082	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	430,742	6
7	Oxygen	3,360	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 434,102	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	1,115,611	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	915	12
13	Barber and Beauty Care	2,933	13
14	Non-Patient Meals	1,433	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	13,503	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,134,395	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,498	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,498	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule 19A	278	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 278	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,384,355	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,433,700	31
32	Health Care	4,281,330	32
33	General Administration	1,717,599	33
	B. Capital Expense		
34	Ownership	996,567	34
	C. Ancillary Expense		
35	Special Cost Centers	2,629,052	35
36	Provider Participation Fee	178,370	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,236,618	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,147,737	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,147,737	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,823,209	44
45	Private Pay - Net Inpatient Revenue	2,041,627	45
46	Medicare - Net Inpatient Revenue	7,257,220	46
47	Other-(specify) Medicare Replacement/Managed Care	649,694	47
48	Other-(specify) Hospice	41,332	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 11,813,082	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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

Parkway Manor

Period Beginning **10/1/2019**
Period End **9/30/2020**

Schedule 19A

XVII. Income Statement
Line 28a Other Income

Rental Description	Amount
Late Fees	(452)
Miscellaneous Income	410
AJ's Fitness Center	320
Total - Line 16	**278**

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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	2,418	2,653	$ 108,208	$ 40.79	1
2	Assistant Director of Nursing	2,336	2,592	84,942	32.77	2
3	Registered Nurses	29,171	30,370	726,617	23.93	3
4	Licensed Practical Nurses	48,078	50,022	889,423	17.78	4
5	CNAs & Orderlies	135,023	141,710	1,809,244	12.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,152	7,534	80,845	10.73	10
11	Social Service Workers	8,163	8,705	108,406	12.45	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,014	26,760	288,418	10.78	15
16	Dishwashers					16
17	Maintenance Workers	5,825	6,240	88,302	14.15	17
18	Housekeepers	18,858	19,400	197,873	10.20	18
19	Laundry	6,906	7,281	73,484	10.09	19
20	Administrator	2,500	2,696	135,200	50.15	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,506	10,810	140,549	13.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,416	2,504	53,147	21.22	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,696	5,092	59,529	11.69	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	2,368	2,432	53,005	21.79	33
34	TOTAL (lines 1 - 33)	312,430	326,801	$ 4,897,192 *	$ 14.99	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 16,989	L1, C3	35
36	Medical Director				36
37	Medical Records Consultant	Monthly	882	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,852	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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 28,723		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Tenia Calhoon	Administrator	None	$ 135,200
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 135,200

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
LTC Support Services, LLC	Support Services	$ 186,228
RFMS, Inc.	Administrative Services	171,600
Templin Healthcare Accounting	Accounting Services	3,548
RSM US LLP	Accounting Services	23,501
Healthlink	Computer Services	20
Davis & Campbell LLC	Legal Services	1,263
Fudge Broadwater	Legal Services	158
Polsinelli	Legal Services	871
The Law Offices of Brandon C. Mayl	Legal Services	4,027
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 391,216

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 55,805
Unemployment Compensation Insurance	23,516
FICA Taxes	385,138
Employee Health Insurance	223,543
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401k	36,215
Other Employee Benefits	14,292
Disallow AL Allocated Costs	(57,435)
TOTAL (agree to Schedule V, line 22, col.8)	$ 681,074

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	$ 1,988
Advertising: Employee Recruitment	28,627
Health Care Worker Background Check	
(Indicate # of checks performed 403)	4,034
Patient Background Checks 137	1,370
Subscriptions	1,114
IHCA Dues	10,429
Other Licenses & Fees	2,693
Less: Disallow AL costs	(2,885)
Indirect costs	102
Less: Public Relations Expense	(2,866)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 44,606

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	982
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 982

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Parkway Manor # 0047886 Report Period Beginning: 10/1/2019 Ending: 9/30/2020

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? **Yes**
If YES, give association name and amount. **2,693 IHCA**

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

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

(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. $ **30,436** 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.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **178,370**
This amount is to be recorded on line 42 of Schedule V.

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **2,348**

(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? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
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: **RSM US LLP**

(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.